

TOWN OF FAIRFAX

2006-2007 Operating and Capital Improvement Budget



MAYOR
Susan Brandborg

VICE MAYOR
Larry Bragman

COUNCIL MEMBERS
Mary Ann Maggiore
Lew Tremaine
David Weinsoff

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September 1, 2006

Town of Fairfax Budget for Fiscal Year 2006-07

Dear Mayor and Town Council:

I am pleased to present to you a Fiscal Year 2006-07 Operating and Capital Improvement Town Budget, which balances General Fund revenue and expenditures, despite the severe strains the devastating New Year's Eve Flood placed on the Town of Fairfax's financial and physical well-being. This budget represents the collective efforts of Town staff to estimate revenues and expenditures for the upcoming fiscal year.

Three public meetings were held to review the budget and receive Council and public input and comments, on July 1st, July 24th and August 21st. The attached budget reflects staff's efforts to respond to Council direction as a result of these budget workshops.

We were very fortunate that Measure F was adopted by the voters last year to augment our General Fund in the areas of Public Safety, Public Works Safety Improvements and Youth Services. Nonetheless, in order to put the Town of Fairfax's budget into context, the reality is that the Town has always had a tight budget and a challenging fiscal situation. This is due to the imbalance between mandated duties and service obligations we are required to provide compared with revenue sources that are inadequate to meet these ongoing requirements.

For the new Fiscal Year 2006-07, the impacts to our fiscal situation include:

- The necessity of moving forward with flood recovery while adjusting to the uncertainty of the timing and amount of FEMA/OES funding.
- The need to replace the retail sales tax lost from the closing of Albertson's (we await information on the new tenant).
- The cost of new disaster preparedness expenditures which include a siren warning system, an upgrade to the Emergency Operations Center and a new emergency generator.
- The need to address employee salary and benefit agreements which expired June 30, 2006, including the need to provide fair compensation in order to recruit and retain qualified staff.

For these reasons noted above, strategic planning is needed now more than ever, and the Town Council plans to resume its strategic planning efforts in September 2006. In

terms of addressing the long-term financial imbalances, important issues arise in this budget year. First, the Town's bargaining groups have indicated a willingness to explore alternative health plans to CalPERS, which may assist with lowering the Town's health care costs. Secondly, at this point in time, the Town's employee bargaining groups have indicated a willingness to explore within the next year a two-tiered retirement system, which would amount to retirement cost savings in the long-run. Thirdly, I am recommending that one pending vacant Administrative Assistant position remain vacant starting September 1, 2006, which would allow for 10 months' salary and benefit savings. The current Town Clerk/Assistant to the Town Manager position would be retained. The currently vacant frozen Police Officer position will remain vacant.

It is important to note that the priorities of this budget include:

- Continued recovery from the Flood Disaster of December 31, 2005, and the pursuit of all reimbursement monies owed the Town.
- Maintenance of public safety services, including maintaining current staffing levels and necessary equipment expenditures and upgrades.
- A focus on disaster preparation and continued collaboration with the County and regional agencies on a comprehensive approach to the threats of natural disasters to the Ross Valley.
- A moving forward with Capital Projects that were deferred last year as a result of the flood disaster.
- New Measure K expenditures on Capital Improvement Projects as a result of the August 2006 Bond Series Issue.

Note that I am recommending deferral of the Energy Efficiency Project (approximately \$114,000) to Fiscal Year 2007-08 to assist with the Town's cash flow and to allow the Public Works Department to concentrate on several other major capital improvements planned for this year.

The proposed Fiscal Year 2006-07 General Fund Operating Budget expenditures total \$6,207,930, which is approximately 3% less than the estimated 2005-06 budget at year end. Total expenditures, transfers in and out, including capital improvements, equipment replacement, debt service, are budgeted at \$13,412,243. The reason for this change over the prior version of the budget is that we are now using a standard budgeting format that is more the norm in municipalities, showing all transfers as revenue into the funds to which they are deposited. In addition, the full amount of Measure K is shown as revenue (\$1,765,000) and not shown as transferred to investments.

Several Capital Improvement Projects originally scheduled for 2005-06 were postponed due to the flood disaster, and are being carried over to the new fiscal year. Namely, \$1.4 million in projects scheduled for last year were not completed due to the need for the Town to reprioritize based on the impact of the disaster. Furthermore, we have the issuance of the last in the series of Measure K bonds scheduled for July 2006, which adds \$1,765,000 to our Capital Improvement Budget revenue (\$704,000 of which is budgeted for expenditure in FY06-07).

Budget is Balanced

Importantly, despite the negative impacts to General Fund revenue outlined below, and the proposed expenditure increases, the General Fund budget is balanced, albeit at a slim margin. The FY06-07 budget projects a General Fund excess of revenue over expenditures of \$82,963, in comparison to our FY05-06 projected excess of \$40,168.

Despite the flood-related expenditures of \$893,000 in FY05-06, since property tax grew at the rate of 8.5%, the information that we have to date indicates that this year will close balanced.

Dry Period Fund

Significantly, it is also important to note that no funds are being drawn from the Town's Dry Period Fund reserve in order to balance the FY06-07 budget or the FY05-06 budget.

Our projected Dry Period reserve fund level remains at \$858,053.

FEMA Projects and Reimbursements

In accordance with the recommendation of the Town Treasurer, all OES/FEMA projected expenditures and revenues have been removed from the budget. We will address each FEMA project with a supplemental appropriation going to Council. We are considering the advantages of setting up a separate fund for FEMA projects.

Below is a summary of the major impacts to the Town's revenue and expenditure outlook.

Major Impacts to Town General Fund revenue for FY 06-07:

Positives:

1. Property taxes projected to increase by 8% due to continued strong housing market in Marin. Pension tax growth also at 8% since this revenue source is property tax based. In the Town's budget, we are using a conservative growth rate projection of 7%.
2. The Educational Revenue Augmentation Fund (ERAF III) shift to State ends; \$90,000 will not be shifted from Town budget to State in FY06-07.
3. Construction Road Impact Fees remain strong due to increased collection compliance. (Garbage franchise road impact fees are now correctly accounted for in the garbage franchise fee line item.)
4. Predicted reduction in traffic citation revenue County withholding from 30% to 16% resulting in an estimated net increase of \$4,000 to the Town.

6. Upgrade to Town Emergency Operations Center (EOC): \$20,000.
7. Town share of Ross Valley Flood Protection and Watershed Program. Contribution to consultant study: \$25,000.

Other (Non-Safety):

1. Increases to salaries and benefits for Town staff (non-Police) as a result of collective bargaining agreements (estimate of \$104,000).
2. Increase in consulting services for preparation of General Plan Circulation Element and Safety Element: \$47,500.

Capital Projects Funds:

Revenue increases impacting Capital Project Funds include:

1. Estimate of \$1,959,481 in Federal, State and Park Bond grant monies. Amount reflects grant-funded projects carried over from FY05-06 due to flood disaster.
2. Road Impact Fees from construction and waste hauler franchise fully transferred to Capital Projects: \$130,000.
3. Measure K Bond 2006 Series issue: \$1,765,000 total. Budgeted \$704,000 to expend in FY06-07.

Major Capital Improvement Projects proposed:

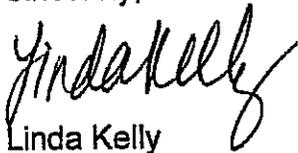
1. Center Boulevard Redesign: \$1,028,000 (Federal/State).
2. Fairfax Creek Restoration at Olema Road: \$425,000 (Measure F, Restoration Mitigation Fund and Department of Water Resources Grant).
3. Manor Circle Safe Routes to School Pedestrian/Bicycle Bridge and Sir Francis Drake Boulevard Sidewalk Improvements: \$638,000 (Federal/State and Measure F funding).
4. Measure K Street and Storm Drain rehabilitation program: \$704,000.
5. Scenic Road retaining wall: \$100,000 (Road Impact Fees/General Fund).
6. Sir Francis Drake Boulevard sidewalk improvement (Oak Manor to June Court): \$164,917 (Federal/State and Measure F funding).
7. Sir Francis Drake Boulevard sidewalk improvements at Oak Tree Lane: \$147,000 (Federal/State and Measure F funding).
8. Sir Francis Drake Boulevard pavement repairs: \$118,000 (Federal/State and Measure F funding).
9. Peri Park improvements, including stabilization of creek banks and improvements to the park: \$144,994 (Parks Bond Act funding and MMWD grant).
10. Drainage improvements at Bolinas and Broadway: \$75,000 (Road Impact Fees/General Fund).
11. Pavement rehabilitation (non-Measure K roads; Measure A funded): \$66,000.

To recap, the proposed budget maintains public safety services at the current level, provides for fair compensation and benefit increases, and is ambitious in its scope of prioritizing safety and disaster-related projects, and takes advantage of several funding sources for critical capital improvement projects that staff plans to accomplish in Fiscal Year 2006-07. Ultimately, we must continue to look forward while still being cognizant

that Measure F sunsets in 2010, and that Measure K finding ends in 2009. Staff remains committed to addressing the short and long term fiscal challenges facing the Town.

As always, feel free to contact me should you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Linda Kelly". The signature is written in a cursive, flowing style.

Linda Kelly
Town Manager

TOWN OF FAIRFAX
2006 - 2007 BUDGET
CHANGES IN FUND BALANCES

	BALANCE AT JUNE 30, 2005	EST. BALANCE JUNE 30, 2006	2006-2007 REVENUE	2006-2007 XFER IN	2006-2007 XFER OUT	2006-2007 EXPENSES	BUDGET EST. BALANCE JUNE 30, 2007	2006-2007 Gain/(Loss)
01 - General Fund*	\$ 327,071	\$ 367,239	\$ 4,534,818	\$ 1,824,351	\$ 68,275	\$ 6,207,930	\$ 450,202	82,963
02 - Dry Period Fund	858,053	858,053	-	-	-	-	858,053	-
03 - Equipment Replacement Fund	247,033	247,033	-	-	-	95,000	152,033	(95,000)
04 - Building & Planning Fund	-	-	379,950	-	379,950	-	-	-
05 - Communication Equipment Replacement Fund	54,753	53,652	-	-	-	20,000	33,652	(20,000)
06 - Retirement Fund	117,132	69,643	912,470	-	994,513	-	(12,400)	(82,043)
07 - Special Police Fund	16,725	8,000	100,000	-	108,000	-	-	(8,000)
08 - Office Equip. Replacement Fund	85,979	57,979	-	-	-	15,000	42,979	(15,000)
11 - Recreation Fund	-	1,800	-	18,000	-	18,000	1,800	-
12 - Fairfax Festival Fund	22,239	24,889	25,000	-	-	23,450	26,439	1,550
20 - Measure F - Municipal Svs Tax Fund	-	114,060	465,000	-	579,060	-	-	(114,060)
21 - Gas Tax Fund	-	-	207,888	-	207,888	-	-	-
41,42 & 43 - Measure K Debt Service	298,335	357,054	332,400	-	-	416,038	273,416	(83,638)
50 - Fairfax Creek Restoration Fund	105,399	96,756	121,200	112,207	-	335,950	(5,787)	(702,543)
51 - Capital Projects, Grants Fund	-	25,903	2,071,831	110,628	-	2,120,109	88,253	62,350
53 - Capital Projects, Town Fund	-	267	164,000	224,500	-	388,500	267	-
54 - Pavilion Renovation Fund (Fiduciary Fund)	146,093	154,063	700	-	-	-	154,763	700
55 - Measure K Capital Project Fund	319,109	22,035	1,805,000	-	-	704,000	1,123,035	1,101,000
73 - Open Space Fund	(17,950)	(12,718)	3,000	-	-	1,000	(10,718)	2,000
Total Of All Funds	\$ 2,579,971	\$ 2,445,708	\$ 11,123,257	\$ 2,289,686	\$ 2,337,686	\$ 10,344,977	\$ 3,175,987	\$ 730,280

*General Fund balance of \$311,422 designated for non-current claims liability.

**TOWN OF FAIRFAX
COMPARATIVE REVENUE DETAIL BY FUND
2006-2007 FISCAL YEAR**

	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	Estimated Actual 2005-2006	ADOPTED BUDGET 2006-2007
01 - GENERAL FUND				
Property Taxes - Secured	1,467,362	1,585,000	1,590,000	1,701,300
Property Taxes - Unsecured	44,764	45,000	45,000	45,000
Supplemental Property Taxes	92,088	65,000	97,000	75,000
Real Estate Transfer Tax	54,174	47,000	48,000	48,000
Sales Tax	308,750	295,000	305,000	285,000
In-Lieu Sales Tax (Triple Flip)	81,410	87,000	87,055	87,100
\$50 General Municipal Services Tax	186,100	186,000	186,000	186,000
Utility Users Tax - Telephone	115,884	116,000	110,000	110,000
Utility Users Tax - Energy	214,548	209,000	198,000	200,000
1/2 cent Sales Tax - Prop. 172	78,982	75,000	76,000	76,000
ERAF Excess Distribution	331,122	275,000	290,645	290,645
ERAF III Shift to State	(89,807)	(90,000)	(90,000)	-
Property Tax In-Lieu of VLF (VLF Swap)	394,772	418,000	483,365	510,000
Hotel Users Tax	20,083	20,500	16,000	20,000
Total Taxes	3,296,308	3,313,600	3,442,065	3,636,045
Garbage	118,889	115,000	163,000	163,000
Gas & Electric	53,417	53,000	59,300	56,000
Cable	88,321	88,500	88,807	74,273
Total Franchise Fees	260,437	256,500	308,907	293,273
Business Licenses	113,480	113,000	120,000	122,000
Vehicle Code Fines	33,187	28,000	25,000	29,000
Parking & Other Fines	66,532	64,000	50,000	53,000
Total Fines	99,729	92,000	75,000	82,000
Women's Club and Other	13,258	13,200	13,000	13,000
CYO - Pavilion	13,398	13,000	13,000	13,000
Pavilion - Other	4,172	4,200	4,500	4,500
Pavilion - OCA Net Revenue	2,129	2,000	-	-
Total Rental & Maintenance Fees	32,957	32,400	30,500	30,500
Interest Earnings - Bank	5,328	1,500	5,500	5,500
Interest Earnings - LAIF	44,305	25,000	55,000	50,000
Total Investment Earnings	49,633	26,500	60,500	55,500
Vehicle License Fees	78,588	179,000	180,000	192,000
Storm Run-Off Fee	66,225	66,000	66,000	66,000
Homeowners Exemption	14,389	14,000	14,500	14,000
Off Highway/Trailer Coach Vehicle Fees	254	200	4,500	1,000
Police Training Reimbursement (POST)	5,656	7,000	1,012	5,000
Flood Insurance Claim Settlements	-	-	151,718	-
FEMA Reimbursements	-	-	66,000	-
Total Revenues From Other Agencies	166,123	266,200	485,730	278,000
Sale Of Maps & Publications	585	500	500	500
Special Police Services (includes booking fees)	33,376	18,000	16,000	15,000
Public Works Services	-	-	70	-
Miscellaneous - General	12,897	10,000	37,000	15,000
Total Charges For Current Services	46,658	26,600	52,570	30,600
Miscellaneous Revenues	29,886	-	19,342	8,000
Transfer From 02-Dry Period Fund	-	-	-	-
Transfer From 04-Building & Planning Fund	328,171	278,600	386,322	297,950
Transfer From 06-Retirement Fund	842,588	936,089	900,489	894,513
Transfer From 07-Special Police Fund	1,275	18,725	107,000	108,000
Transfer From 20-Measure F - Municipal Services Tax Fund	-	465,000	350,940	281,000
Transfer From 21-Gas Tax Fund	102,871	101,000	88,300	142,888
Total Other Revenues	1,304,849	1,797,414	1,872,393	1,832,351
01 - GENERAL FUND TOTAL	5,370,182	5,924,014	6,447,665	6,369,169

**TOWN OF FAIRFAX
COMPARATIVE REVENUE DETAIL BY FUND
2006-2007 FISCAL YEAR**

	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	Estimated Actual 2006-2006	ADOPTED BUDGET 2006-2007
02 - DRY PERIOD FUND				
Miscellaneous Revenues	-	-	-	-
02 - DRY PERIOD FUND TOTAL				
03 - EQUIPMENT REPLACEMENT FUND				
Sale of surplus police chief vehicle	4,000	-	-	-
Transfer From 01-General Fund	-	69,500	29,451	-
03 - EQUIPMENT REPLACEMENT FUND TOTAL				
04 - BUILDING AND PLANNING FUND				
Building Permits	117,132	117,000	120,500	120,000
Road Impact Fees	49,776	85,000	82,000	82,000
General Plan Maintenance Fees	3,354	2,500	5,000	5,000
Technology Improvement Fees	5,738	4,000	6,200	5,500
Bldg/Planning Infrastructure Improvement Fees	-	4,000	5,600	5,200
Engineering/Excavation	186	500	300	500
Housing Inspections	17,642	16,000	21,000	20,000
Seismic Fees	32	100	320	250
Plan Retention	1,863	1,500	802	1,000
Street Opening	3,793	4,000	3,800	4,500
Total Permits and Fees	199,515	234,600	245,322	243,950
Zoning & Filing Fees	64,576	65,000	48,000	55,000
Building Plan Checks	51,088	50,000	58,000	56,000
Engineering Plan Checks	13,012	13,000	45,000	25,000
Total Charges For Current Services	128,656	128,000	151,000	136,000
04 - BUILDING AND PLANNING FUND TOTAL				
05 - COMMUNICATIONS REPLACEMENT FUND				
Miscellaneous Revenues	-	-	-	-
05 - COMMUNICATIONS REPLACEMENT FUND TOTAL				
06 - RETIREMENT FUND				
Taxes - Current Secured	749,050	780,000	811,000	867,770
Taxes - Current Unsecured	7,014	7,000	7,000	7,200
Supplemental	44,444	10,000	22,000	25,000
Secured Homeowners Exemption	11,990	12,000	11,000	11,000
Investment Earnings	2,877	1,000	2,000	1,500
06 - RETIREMENT FUND TOTAL				
07 - SPECIAL POLICE REVENUE FUND				
COPS	100,000	100,000	100,000	100,000
STAR Program	-	-	-	-
Miscellaneous	200	200	1,000	-
07 - SPECIAL POLICE REVENUE FUND TOTAL				

**TOWN OF FAIRFAX
COMPARATIVE REVENUE DETAIL BY FUND
2006-2007 FISCAL YEAR**

	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	Estimated Actual 2005-2006	ADOPTED BUDGET 2006-2007
08 - OFFICE EQUIPMENT REPLACEMENT FUND				
Transfer From 53-Capital Projects - Town	3,875	-	-	-
08 - OFFICE EQUIPMENT REPLACEMENT FUND	3,875	-	-	-
11 - RECREATION FUND				
County Funding	-	3,000	3,000	18,000
Transfer From 01-General Fund	8,800	21,000	21,000	18,000
11 - RECREATION FUND TOTAL	8,800	24,000	24,000	18,000
12 - FAIRFAX FESTIVAL FUND				
Festival Revenue	17,515	18,500	24,800	25,000
12 - FAIRFAX FESTIVAL FUND	17,515	18,500	24,800	25,000
20 - MEASURE F - MUNICIPAL SVS TAX FUND				
Designated for Police Services	-	180,200	180,200	180,200
Designated for Fire Services	-	102,000	102,000	102,000
Designated for Youth Program	-	18,000	18,000	18,000
Designated for Public Works Safety Improvements	-	63,500	63,500	63,500
Designated for Matching Funds related to Grants	-	121,300	121,300	121,300
20 - MEASURE F - MUNICIPAL SVS TAX FUND TOTAL	-	465,000	465,000	465,000
21 - GAS TAX FUND				
Gas Tax 2108	38,903	38,500	39,000	40,000
Gas Tax 2107	61,031	60,000	61,000	62,000
Gas Tax 2107.5	2,000	2,000	2,000	2,200
Gas Tax 2105	45,937	46,500	46,000	46,000
Prop 42	-	-	-	57,888
21 - GAS TAX FUND TOTAL	147,871	146,000	148,000	207,888
41,42 & 43 - MEASURE K BOND DEBT SERVICE FUNDS				
Taxes - Current Secured	336,700	287,000	348,230	311,850
Taxes - Current Unsecured	3,820	4,000	2,889	4,000
Taxes - Supplemental	21,676	11,000	10,422	11,550
Homeowners' Exemption	5,502	5,000	2,721	5,000
41,42 & 43 - MEASURE K BOND DEBT SERVICE FUNDS TOTL	367,698	317,000	364,262	332,400
50 - FAIRFAX CREEK RESTORATION FUND				
Department of Water Resources Grant	-	121,200	-	121,200
Transfer From 01-General Fund	-	3,875	1,400	2,275
Transfer From 20-Measure F - Municipal Services Tax Fund	-	-	-	109,932
50 - FAIRFAX CREEK RESTORATION FUND TOTAL	-	124,875	1,400	233,407

**TOWN OF FAIRFAX
COMPARATIVE EXPENDITURE SUMMARY BY FUND
2006-2007 FISCAL YEAR**

<u>FUND</u>	<u>ACTUAL</u> <u>2004-2005</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2005-2006</u>	<u>ESTIMATED</u> <u>ACTUAL</u> <u>2005-2006</u>	<u>ADOPTED</u> <u>BUDGET</u> <u>2006-2007</u>
01 - General Fund	5,576,766	5,913,704	6,407,497	6,207,930
02 - Dry Period Fund	-	-	-	-
03 - Equipment Replacement Fund	-	69,500	29,451	95,000
04 - Building & Planning Fund	328,171	362,600	396,322	379,950
05 - Communication Equipment Replacement Fund	-	-	1,101	20,000
06 - Retirement Fund	842,566	936,089	900,489	994,513
07 - Special Police Fund	1,275	16,725	7,150	10,025
08 - Office Equip. Replacement Fund	12,661	32,000	28,000	15,000
11 - Recreation Fund	10,031	21,000	22,200	18,000
12 - Fairfax Festival Fund	18,806	22,000	22,150	23,450
20 - Measure F - Municipal Svs Tax Fund	-	465,000	350,940	579,060
21 - Gas Tax Fund	147,871	146,000	148,000	207,888
41,42 & 43 - Measure K Debt Service	397,529	389,054	305,543	416,038
50 - Fairfax Creek Restoration Fund	9,829	227,599	10,043	335,950
51 - Grants Capital Projects Fund	406,178	1,172,665	122,097	2,120,109
53 - Town Capital Projects Fund	308,746	63,500	43,433	388,500
55 - Measure K Capital Project Fund	1,247,742	310,574	312,324	704,000
73 - Open Space Fund	52,600	2,000	-	1,000
TOTAL EXPENDITURES & XFER OUT	9,360,771	10,150,010	9,106,741	12,516,413

**TOWN OF FAIRFAX
COMPARATIVE EXPENDITURE DETAIL BY DEPARTMENT
2006-2007 FISCAL YEAR**

	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
01 - GENERAL FUND				
Mayor & Council	16,481	23,400	25,771	26,062
Auditor	19,950	19,000	10,335	25,000
Legal	57,179	60,000	34,700	60,000
Total Town Council	93,610	102,400	70,806	111,062
Manager	180,309	217,000	172,811	205,560
Volunteers	16,963	16,763	9,958	17,700
Recreation	1,231	15,062	9,484	16,150
Town Clerk	84,881	103,150	94,020	125,172
Elections	38,739	9,900	5,400	200
Personnel	6,923	32,050	35,000	5,700
Finance	174,960	202,850	188,937	224,387
Total General Administration	504,006	596,775	515,610	594,869
Planning	285,241	334,400	313,424	396,750
Building Inspection	145,165	161,500	151,989	178,000
Total Development Services	430,406	495,900	465,413	573,750
Police	2,288,973	2,252,000	2,195,788	2,403,500
Special Police Expenses	1,275	16,725	7,150	10,025
Fire	1,356,621	1,360,354	1,359,234	1,464,675
Total Public Safety	3,646,869	3,629,079	3,562,172	3,878,200
Public Works Administration	137,796	157,600	125,153	138,268
Streets	301,292	345,750	323,026	352,400
Lighting	59,504	63,500	53,214	60,750
Storm	1,298	1,500	893,212	5,000
FEMA CIP Project	-	-	-	-
Pollution Prevention	16,917	17,000	19,480	25,000
Total Public Works	516,807	585,350	1,414,085	581,418
Park Maintenance	93,588	106,325	96,055	114,522
Rental Facilities-WC & Ballfield	41,750	45,550	43,900	53,813
Rental Facilities-Pavilion	38,846	39,850	38,000	39,913
Total Parks & Facility Maintenance	174,184	191,725	177,955	208,248
Miscellaneous	137,084	146,900	149,605	192,109
Transfers Out	73,800	165,575	51,851	68,275
Total Non-Departmental	210,884	312,475	201,456	260,384
TOTAL GENERAL FUND EXPENSES	5,576,768	5,913,704	6,407,497	6,207,930

**TOWN OF FAIRFAX
CONSOLIDATED GENERAL FUND OPERATING EXPENDITURES BY EXPENSE CATEGORY
2006-2007 FISCAL YEAR**

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
PAYROLL	1,875,454	2,097,850	2,033,267	2,242,301
ACCRD VAC & COMP	79	17,200	9,000	19,087
HEALTH INSURANCE	209,381	269,200	259,950	281,200
WORKERS COMP.	276,435	101,300	95,346	106,000
RETIREMENT	842,566	936,089	900,489	994,513
MEDICARE	21,980	29,275	23,850	29,250
UNEMPLOYMENT	26,023	-	-	-
AUTO ALLOWANCE	2,230	3,950	2,418	4,600
CLOTHING ALLOWANCE	14,097	13,875	12,923	15,000
PAYROLL TRANSFERS	(7,831)	(8,500)	(9,650)	(9,950)
SUBTOTAL	3,260,414	3,460,239	3,327,593	3,682,000
OPERATING EXPENSES				
LIAB. & PROP. INSURANCE	207,804	214,500	189,622	190,300
FIRE SERVICE CONTRACT	1,035,316	1,038,345	1,038,345	1,121,612
OTHER CONTRACT SVCS	550,691	526,900	1,295,361	609,093
DONATIONS	-	8,400	3,500	8,728
OTHER EXPENSES	421,913	493,345	496,574	527,922
FEMA CIP PROJECTS	-	-	-	-
TRANSFERS OUT	100,828	171,975	56,501	68,275
SUBTOTAL	2,316,352	2,453,465	3,079,904	2,525,930
TOTAL GENERAL FUND EXPENSES	5,576,766	5,913,704	6,407,497	6,207,930

**TOWN OF FAIRFAX
2006-2007 BUDGET
PERSONNEL
of Employees**

ACTIVITY	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TOWN MANAGER	1.50	1.50	1.50	1.00
TOWN CLERK	1.00	1.00	1.00	1.00
FINANCE	1.50	1.50	1.50	1.50
PLANNING/ BUILDING SERVICES	3.50	3.50	3.50	3.50
POLICE	16.25	16.25	16.25	16.25
PUBLIC WORKS ADMINISTRATION	1.50	1.50	1.50	1.00
STREETS	3.00	3.00	3.00	3.00
PARK MAINTENANCE	1.00	1.00	1.00	1.00
RENTAL FACILITIES	0.50	0.50	0.50	0.50
BUILDING MAINTENANCE	0.50	0.50	0.50	0.50
COMM. RESOURCES COORDINATOR	0.50	0.50	0.50	0.50
	<u>30.75</u>	<u>30.75</u>	<u>30.75</u>	<u>29.75</u>

Positions reflected are full-time equivalents (FTEs).

TOWN COUNCIL

FUND: 01 - GENERAL FUND
 ACTIVITY: 111 - TOWN COUNCIL
 RESPONSIBILITY: TOWN COUNCIL

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	14,700	19,900	19,800	21,600
OPERATING EXPENSES	1,781	3,500	5,971	4,462
TOTAL DEPARTMENT	16,481	23,400	25,771	26,062

ACTIVITY DESCRIPTION

The Town Council consist of five representatives elected at large by the citizens of Fairfax. The Town Council is the policy making legislative body of the Town and is ultimately responsible to the community for the implementation of all programs and services provided by the Town. The Council reviews proposals to meet community needs, initiates action for new programs, and determines the ability of the Town to provide financing for various activities. The Council appoints a Town Manager and the Town Attorney and ratifies the appointment of Department Heads. Appointments are made to Commissions, Boards and Advisory Committees. The Council acts to influence local, regional and state policies favorable to the Town, through various organizations and action groups.

COMMENTS ON EXPENDITURE DETAIL

- 815 For business cards and stationery.
- 822 MCCMC State Lobbyist (Reinstated starting in 2005-2006).
- 842 For plaques and other means to recognize special service of citizens, community groups, and commissioners
- 861 MCCMC meetings, Northern California League Conferences, Mayors/Councilmembers executive forums
- 862 MCCMC dues

POSITIONS	PERSONNEL			
COUNCIL MEMBERS	5.00	5.00	5.00	5.00
TOTAL POSITIONS	5.00	5.00	5.00	5.00

TOWN COUNCIL

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
111 - TOWN COUNCIL
TOWN COUNCIL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
TEMP EMPLOYEES	12,600	16,500	16,500	18,000
RETIREMENT	2,100	3,400	3,300	3,600
SUBTOTAL	14,700	19,900	19,800	21,600
OPERATING EXPENSES				
OFFICE SUPPLIES	18	200	150	200
PRINTING	281	200	507	200
STATE LOBBYIST	-	-	1,128	1,162
SPECIAL DEPT SUPPLIES	250	1,000	143	300
BUS.MEET/CONF.	652	1,500	3,444	2,000
DUES & SUBSCRIPTIONS	600	600	600	600
SUBTOTAL	1,781	3,500	5,971	4,462
TOTAL DEPARTMENT	16,481	23,400	25,771	26,062

INDEPENDENT AUDITOR

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
116 - INDEPENDENT AUDITOR
TOWN COUNCIL

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	19,950	19,000	10,335	25,000
TOTAL DEPARTMENT	19,950	19,000	10,335	25,000

ACTIVITY DESCRIPTION

The Town Council hires an independent auditor to annually conduct an audit of Town expenditures and to ensure that the Town conforms to generally accepted accounting procedures and compliance with GASB 34.

COMMENTS ON EXPENDITURE DETAIL

822 Independent auditor contract cost (Includes preparation of annual Cities Financial Transaction Report).

INDEPENDENT AUDITOR

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
116 - INDEPENDENT AUDITOR
TOWN COUNCIL

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
<u>OPERATING EXPENSES</u>				
OUTSIDE CONTRACT SVS	19,950	19,000	10,335	25,000
TOTAL DEPARTMENT	19,950	19,000	10,335	25,000

TOWN ATTORNEY

FUND: 01 - GENERAL FUND
ACTIVITY: 121 - TOWN ATTORNEY
RESPONSIBILITY: TOWN COUNCIL

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	57,179	60,000	34,700	60,000
TOTAL DEPARTMENT	57,179	60,000	34,700	60,000

ACTIVITY DESCRIPTION

The Town Attorney is appointed by the Council on a contract basis and is responsible for the administration of legal affairs of the Town. The Attorney represents the Town in suits, litigation, and hearings; prepares or reviews all ordinances, contracts, and other legal instruments; and renders legal advice and opinions for the Town Council, Town Manager and departments. The Town Attorney attends all regular Council meetings or arranges for a substitute .

COMMENTS ON EXPENDITURE DETAIL

821 It should be noted that expenditures for defending liability claims filed against the town are paid from the Bay Cities Joint Powers Insurance Authority.

TOWN ATTORNEY

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
121 - TOWN ATTORNEY
TOWN COUNCIL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
POSTAGE	41	-	-	-
REPRODUCTION	-	-	-	-
OUTSIDE CONSULTING SVS	57,138	60,000	34,700	60,000
TOTAL DEPARTMENT	57,179	60,000	34,700	60,000

TOWN MANAGER

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
211 - TOWN MANAGER
GENERAL ADMINISTRATION
SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	146,440	181,500	130,257	167,110
OPERATING EXPENSES	33,869	35,500	42,554	38,450
TOTAL DEPARTMENT	180,309	217,000	172,811	205,560

ACTIVITY DESCRIPTION

The Town Manager is responsible for carrying out Council policy and directing and coordinating all Town departments. Specific responsibilities include preparation of the annual budget, representing the Town in negotiations with employee groups, advising the Council on the financial condition and needs of the Town. The Town Manager attends all Council meetings unless excused, represents the Town with other jurisdictions subject to Council direction and performs such other duties as may be directed by the Town Council. The Town Manager also serves as the personnel officer and rotates with the Town of San Anselmo as Executive Officer of the Ross Valley Fire Authority.

COMMENTS ON EXPENDITURE DETAIL

- 722 Town Car replaced with Car Allowance.
- 822 Janitorial services allocation (\$1,300).
- 862 Includes ICMA dues (\$900)

Starting 7/1/06, this budget represents one employee, the Town Manager.
The Town Clerk/Assistant to the Town Manager is now charged 100% under Town Clerk.

POSITIONS	PERSONNEL			
TOWN MANAGER	1.00	1.00	1.00	1.00
ASSISTANT TO TOWN MANAGER	0.50	0.50	0.50	-
TOTAL POSITIONS	1.50	1.50	1.50	1.00

TOWN MANAGER

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
211 - TOWN MANAGER
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	105,010	123,250	90,573	120,400
ACCRUED VACATION	2,112	3,000	-	-
HEALTH INSURANCE	10,998	23,000	15,784	14,400
WORKERS COMP.	1,508	2,000	2,200	1,800
RETIREMENT	13,397	25,300	18,100	24,560
MEDICARE	1,715	1,800	1,500	1,750
UNEMPLOYMENT	11,700	-	-	-
AUTO ALLOWANCE	-	3,150	2,100	4,200
SUBTOTAL	146,440	181,500	130,257	167,110
OPERATING EXPENSES				
OFFICE EQUIP MAINT.	235	400	81	250
VEHICLE MAINTENANCE	1,699	-	-	-
BLDG-GROUNDS MAINT.	4,422	3,900	3,300	3,500
WATER	361	600	400	450
POWER	2,467	2,800	2,305	2,300
TELEPHONE	2,356	2,700	2,000	2,100
POSTAGE	530	800	890	800
REPRODUCTION	44	100	1,492	100
OFFICE SUPPLIES	828	1,400	2,000	1,400
OUTSIDE CONSULTING SVS	966	500	3,840	5,000
OUTSIDE CONTRACT SVS	1,185	1,300	1,005	1,300
BUS.MEET/CONF.	50	750	950	1,000
DUES & SUBSCRIPTIONS	100	1,250	1,181	1,250
LIAB. & PROP. INSURANCE	18,626	19,000	19,031	19,000
SPECIAL SERVICES	-	-	4,080	-
SUBTOTAL	33,869	35,500	42,554	38,450
TOTAL DEPARTMENT	180,309	217,000	172,811	205,560

VOLUNTEERS FOR FAIRFAX

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
216 - VOLUNTEERS FOR FAIRFAX
GENERAL ADMINISTRATION

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
PAYROLL AND BENEFITS	11,322	13,063	7,841	14,150
OPERATING EXPENSES	5,641	3,700	2,117	3,550
TOTAL DEPARTMENT	16,963	16,763	9,958	17,700

ACTIVITY DESCRIPTION

The Volunteers for Fairfax program is designated to accomplish a variety of community improvement projects through a program of recruiting community volunteers.

COMMENTS ON EXPENDITURE DETAIL

401 One-half of salary of Part-time Comm. Resources Coordinator

<u>POSITIONS</u>	<u>PERSONNEL</u>			
COMMUNITY RESOURCES COORD.	0.25	0.25	0.25	0.25

VOLUNTEERS FOR FAIRFAX

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
216 - VOLUNTEERS FOR FAIRFAX
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	10,417	12,500	7,500	13,200
WORKERS COMP.	754	375	300	900
MEDICARE	151	188	41	50
SUBTOTAL	11,322	13,063	7,841	14,150
OPERATING EXPENSES				
OFFICE EQUIP MAINT.	118	100	100	100
TELEPHONE	382	500	500	500
POSTAGE	530	500	767	700
REPRODUCTION	-	-	50	50
OFFICE SUPPLIES	433	1,300	500	1,200
OUTSIDE CONSULTING SVS	2,700	-	-	-
SPECIAL DEPT SUPPLIES	1,339	1,000	200	1,000
BUS.MEET/CONF.	-	-	-	-
DUES & SUBSCRIPTIONS	139	300	-	-
SUBTOTAL	5,641	3,700	2,117	3,550
TOTAL DEPARTMENT	16,963	16,763	9,958	17,700

RECREATION

FUND: 01 - GENERAL FUND
 ACTIVITY: 217 - RECREATION
 RESPONSIBILITY: GENERAL ADMINISTRATION

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	1,231	15,062	9,484	16,150
TOTAL DEPARTMENT	1,231	15,062	9,484	16,150

ACTIVITY DESCRIPTION

The Park & Recreation Commission recommends policies and recreational activities to the Town Council via the Town Manager. In addition, it coordinates the Easter Egg Hunt, Halloween Parade, Haunted Grove, and Christmas Programs as well as administer other ad hoc programs.

COMMENTS ON EXPENDITURE DETAIL

881 Easter Egg Hunt (\$300), Artist in Residence (\$400), Halloween (\$200)

<u>POSITIONS</u>	<u>PERSONNEL</u>			
COMMUNITY RESOURCES COORD.	0.25	0.25	0.25	0.25

RECREATION

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
217 - RECREATION
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
PAYROLL AND BENEFITS				
REGULAR SALARIES	-	12,500	7,500	13,200
WORKERS COMP	-	375	750	900
MEDICARE	-	187	34	50
SUBTOTAL	-	13,062	8,284	14,150
OPERATING EXPENSES				
TELEPHONE	500	500	300	500
POSTAGE	-	100	100	100
OFFICE SUPPLIES	97	200	100	200
OUTSIDE CONSULTING SVS	210	300	-	300
SPECIAL SERVICES	424	900	700	900
SUBTOTAL	1,231	2,000	1,200	2,000
TOTAL DEPARTMENT	1,231	15,062	9,484	16,150

TOWN CLERK

FUND: 01 - GENERAL FUND
 ACTIVITY: 221 - TOWN CLERK
 RESPONSIBILITY: GENERAL ADMINISTRATION

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	75,907	81,000	83,309	112,022
OPERATING EXPENSES	8,974	22,150	10,711	13,150
TOTAL DEPARTMENT	84,881	103,150	94,020	125,172

ACTIVITY DESCRIPTION

The Town Clerk is elected to provide assistance to the Mayor and Councilmembers and is custodian of all official town records. The Town Clerk oversees the Town's adherence to legal requirements as well as maintaining liability claims and personnel files. As the Assistant to the Town Manager, this position works as assigned in the general administration of the town as a confidential employee. This includes serving as the Public Information Officer and the office manager. The Town Clerk also administers local elections, prepares council meeting agendas and gives notice of public hearings, authenticates official records on behalf of the Town, serves as the financial disclosure officer, and trains and directs the Deputy Town Clerk. (Administrative Assistant)

COMMENTS ON EXPENDITURE DETAIL

- 401 Starting 7/1/06, 100% of Assistant to the Town Manager is being charged here, and 50% of the Administrative Assistant's salary through 8/31/06 is included.
- 461 Overtime for Minutes Clerk.

POSITIONS	PERSONNEL			
TOWN CLERK/ ASST TO MANAGER	0.50	0.50	0.50	1.00
ADMINISTRATIVE ASSISTANT	0.50	0.50	0.50	-
TOTAL POSITIONS	1.00	1.00	1.00	1.00

TOWN CLERK

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
221 - TOWN CLERK
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	54,746	57,000	60,137	80,500
ACCRUED VACATION	3,177	-	1,500	1,800
OVERTIME	35	500	2	600
HEALTH INSURANCE	6,570	9,000	7,560	10,800
WORKERS COMP.	905	1,100	1,260	1,000
RETIREMENT	9,124	12,000	12,000	16,422
MEDICARE	750	900	850	900
AUTO ALLOWANCE	600	500	-	-
SUBTOTAL	75,907	81,000	83,309	112,022
OPERATING EXPENSES				
OFFICE EQUIP MAINT.	471	700	700	700
BLDG-GROUNDS MAINT.	4,388	3,900	3,001	4,000
WATER	70	100	100	100
TELEPHONE	604	700	718	700
POSTAGE	530	700	700	700
REPRODUCTION	-	300	-	-
OFFICE SUPPLIES	596	1,000	1,000	1,000
LEGAL ADS	-	500	-	500
PRINTING	105	100	100	100
OUTSIDE CONSULTING SVS	725	5,000	1,138	1,000
OUTSIDE CONTRACT SVS	1,235	8,300	2,789	3,500
SPECIAL DEPT SUPPLIES	67	250	250	250
BUS.MEET/CONF.	-	300	-	300
DUES & SUBSCRIPTIONS	183	300	216	300
SUBTOTAL	8,974	22,150	10,711	13,150
TOTAL DEPARTMENT	84,881	103,150	94,020	125,172

ELECTIONS

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
222 - ELECTIONS
GENERAL ADMINISTRATION

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	38,739	9,900	5,400	200
TOTAL DEPARTMENT	38,739	9,900	5,400	200

ACTIVITY DESCRIPTION

At least every two years in November of odd numbered years, Council-member elections are held. By state law, the Town Clerk administers these elections.

COMMENTS ON EXPENDITURE DETAIL

ELECTIONS

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
222 - ELECTIONS
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES				
OFFICE SUPPLIES	179	200	89	200
LEGAL ADS	-	200	-	-
OUTSIDE CONSULTING SVS	2,000	-	-	-
OUTSIDE CONTRACT SVS	36,560	9,500	5,311	-
TOTAL DEPARTMENT	38,739	9,900	5,400	200

PERSONNEL

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
231 - PERSONNEL
GENERAL ADMINISTRATION

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	6,923	32,050	35,000	5,700
TOTAL DEPARTMENT	6,923	32,050	35,000	5,700

ACTIVITY DESCRIPTION

This activity is intended to cover costs associated with recruitment, testing, physical, and psychological exams as required.

by salary savings from vacant positions.

821 Psychological and physical examinations for new employees (\$2,800)

PERSONNEL

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
231 - PERSONNEL
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL	ADOPTED	ESTIMATED	ADOPTED
	2004-2005	BUDGET 2005-2006	ACTUAL 2005-2006	BUDGET 2006-2007
OPERATING EXPENSES				
LEGAL ADS	2,760	1,500	4,303	3,000
PRINTING	1,122	250	-	-
OUTSIDE CONSULTING SVS	2,884	30,000	30,631	2,500
SPECIAL DEPT SUPPLIES	157	250	65	150
BUS.MEET/CONF.	-	50	-	50
SUBTOTAL	6,923	32,050	35,000	5,700
TOTAL DEPARTMENT	6,923	32,050	35,000	5,700

FINANCE

FUND: 01 - GENERAL FUND
 ACTIVITY: 241 - FINANCE
 RESPONSIBILITY: GENERAL ADMINISTRATION

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	121,429	140,050	125,221	132,237
OPERATING EXPENSES	53,531	62,800	63,716	92,150
TOTAL DEPARTMENT	174,960	202,850	188,937	224,387

ACTIVITY DESCRIPTION

The Finance Department is responsible for managing and performing all the Town's financial and accounting operations, retirement, payroll and portions of the insurance requirements for the town. The department oversees business license collection, prepares monthly revenue and expenditure reports, and maintains the town's fixed asset inventories on an annual basis. The director is also responsible for all financial reports required by the State of California and the County of Marin. This department also prepares and oversees budget appropriations.

COMMENTS ON EXPENDITURE DETAIL

- 401 Salary for Finance Director and 50% Administrative Assistant.
- 821 Miscellaneous outside services (ie. bank charges, GASB 34 compliance), tax auditing service (\$3,000)
Interim Finance Director assistance from contractor
- 822 Payroll Service (\$5,500)
Accounting software support (\$4,000)
Mandated cost reimbursement preparation (\$4,000)
Quarterly Sales Tax audits and reports (\$6,000)
Janitorial services allocation (\$1,300)
County Tax Collector's fee for collection of property tax (\$33,000)

POSITIONS	PERSONNEL			
FINANCE DIRECTOR	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.50	0.50	0.50	0.50
TOTAL POSITIONS	1.50	1.50	1.50	1.50

FINANCE

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
241 - FINANCE
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
REGULAR SALARIES	88,722	100,600	90,000	94,000
ACCRUED VACATION	4,072	2,700	-	1,587
OVERTIME	36	300	300	300
HEALTH INSURANCE	10,980	12,600	13,500	14,000
WORKERS COMP.	1,508	1,850	1,850	2,000
RETIREMENT	14,786	20,500	18,000	18,800
MEDICARE	1,325	1,500	1,571	1,550
SUBTOTAL	121,429	140,050	125,221	132,237
OPERATING EXPENSES				
OFFICE EQUIP MAINT.	353	500	145	400
BLDG-GROUNDS MAINT.	4,388	3,900	3,300	3,500
WATER	70	100	66	100
TELEPHONE	763	900	842	850
POSTAGE	548	700	606	700
OFFICE SUPPLIES	672	1,000	1,300	1,000
PRINTING	810	900	782	800
OUTSIDE CONSULTING SVS	981	2,000	3,875	29,500
OUTSIDE CONTRACT SVS	44,826	52,000	52,000	53,800
BUS.MEET/CONF.	-	500	500	1,200
DUES & SUBSCRIPTIONS	120	300	300	300
MISCELLANEOUS	-	-	-	-
SUBTOTAL	53,531	62,800	63,716	92,150
TOTAL DEPARTMENT	174,960	202,850	188,937	224,387

PLANNING

FUND: 01 - GENERAL FUND
 ACTIVITY: 311 - PLANNING
 RESPONSIBILITY: DEVELOPMENT SERVICES

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	164,099	252,700	250,759	275,800
OPERATING EXPENSES	121,142	81,700	62,665	119,950
TOTAL DEPARTMENT	285,241	334,400	313,424	395,750

ACTIVITY DESCRIPTION

The planning department is responsible for administering the General Plan and Zoning Code; meeting CEQA requirements; providing staff support for the Council, Planning Commission, and Design Review Board. This activity is largely self-supported by the assessment of user fees.

COMMENTS ON EXPENDITURE DETAIL

- 461 Overtime for Administrative Asst. for Planning Commission minutes
- 821 Crane Trans Group-Circulation Element (\$22,500); Paula Schulz-Safety Element (\$25,000)
 Pass Thru Engineering Plan reviews (\$18,000); LAK & Associates
 (Mapping Land Use & Conservation Elements, GPAC) - \$23,000
- 822 Janitorial services allocation (\$1,300).
 One-half Fairfax share of Fiscal Year 06/07 Marin Map (\$3,000)

POSITIONS	PERSONNEL			
PLANNING DIRECTOR	1.00	1.00	1.00	1.00
SENIOR PLANNER	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.50	0.50	0.50	0.50
TOTAL POSITIONS	2.50	2.50	2.50	2.50

PLANNING

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
311 - PLANNING
DEVELOPMENT SERVICES

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	123,219	183,000	179,745	187,800
ACCRUED VACATION	955	2,000	2,500	4,000
TEMP EMPLOYEES	-	-	4,000	10,800
OVERTIME	15	200	245	250
HEALTH INSURANCE	13,812	24,000	23,879	28,800
WORKERS COMP.	2,413	3,000	3,000	3,500
RETIREMENT	20,274	37,500	34,500	37,550
MEDICARE	1,781	2,700	2,572	2,700
UNEMPLOYMENT	-	-	-	-
AUTO ALLOWANCE	1,630	300	318	400
SUBTOTAL	164,099	252,700	250,759	275,800
OPERATING EXPENSES				
OFFICE EQUIP MAINT.	751	1,000	300	1,500
BLDG-GROUNDS MAINT.	6,833	7,000	6,200	7,000
WATER	117	100	140	200
POWER	1,157	1,400	1,300	1,400
TELEPHONE	1,654	1,800	1,780	2,000
POSTAGE	551	1,000	719	1,000
REPRODUCTION	5	100	89	100
OFFICE SUPPLIES	1,279	1,500	1,160	1,300
LEGAL ADS	22	200	-	150
PRINTING	64	200	90	200
OUTSIDE CONSULTING SVS	92,409	51,500	34,949	88,500
OUTSIDE CONTRACT SVS	7,235	4,300	4,687	4,300
SPECIAL DEPT SUPPLIES	65	100	-	100
BUS.MEET/CONF.	-	1,000	1,235	1,500
DUES & SUBSCRIPTIONS	-	1,000	516	1,200
LIAB. & PROP. INSURANCE	9,000	9,500	9,500	9,500
SUBTOTAL	121,142	81,700	62,665	119,950
TOTAL DEPARTMENT	285,241	334,400	313,424	395,750

BUILDING INSPECTION/PERMITS

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
321 - BUILDING INSPECTION/PERMITS
DEVELOPMENT SERVICES

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	37,615	83,800	81,417	89,900
OPERATING EXPENSES	107,550	77,700	70,572	88,100
TOTAL DEPARTMENT	145,165	161,500	151,989	178,000

ACTIVITY DESCRIPTION

The Building department is staffed by a full-time Building Inspector who is responsible for the issuance of building permits and the enforcement of codes and regulations, which are designed to maintain minimum health and safety standards. This activity is largely self-supported by the assessment of user fees.

COMMENTS ON EXPENDITURE DETAIL

- 401 Salary for Building Inspector.
- 722 Fuel and upkeep for Building Inspector's vehicle.
- 821 Coastland Plan Check & Town Engineer(Pass Through) (\$60,000)
- 822 Janitorial services allocation (\$1,300).
Scan building plans (\$1,200)
- 861 Building official/ ICBO meetings
- 862 Professional membership renewals for Building Inspector

POSITIONS	PERSONNEL			
BUILDING INSPECTOR	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	-	-	-	-
TOTAL POSITIONS	1.00	1.00	1.00	1.00

BUILDING INSPECTION/PERMITS

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
321 - BUILDING INSPECTION/PERMITS
DEVELOPMENT SERVICES

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	29,582	60,000	58,620	63,000
ACCRUED VACATION	(1,273)	1,500	-	1,200
OVERTIME	-	-	1,221	1,500
HEALTH INSURANCE	3,401	7,800	8,000	9,000
WORKERS COMP.	905	1,100	1,100	1,500
RETIREMENT	4,581	12,500	11,700	12,850
MEDICARE	419	900	777	850
SUBTOTAL	37,615	83,800	81,417	89,900
OPERATING EXPENSES				
OFFICE EQUIP MAINT.	235	400	81	600
VEHICLE MAINTENANCE	3,646	4,000	3,556	4,000
COMMUNICATION EQUIP MAINT	-	-	-	-
BLDG-GROUNDS MAINT.	2,445	2,800	2,143	2,800
WATER	47	100	66	100
POWER	1,208	1,500	1,400	1,500
TELEPHONE	2,133	2,300	2,000	2,300
POSTAGE	591	600	667	800
REPRODUCTION	49	200	(0)	200
OFFICE SUPPLIES	1,148	1,300	1,300	1,300
PRINTING	-	-	55	100
OUTSIDE CONSULTING SVS	85,220	50,500	46,687	60,000
OUTSIDE CONTRACT SVS	1,185	2,500	1,087	2,500
CLOTHING	293	500	500	600
BUS.MEET/CONF.	320	1,000	1,000	1,000
DUES & SUBSCRIPTIONS	30	500	530	800
LIAB. & PROP. INSURANCE	9,000	9,500	9,500	9,500
SUBTOTAL	107,550	77,700	70,572	88,100
TOTAL DEPARTMENT	145,165	161,500	151,989	178,000

POLICE

FUND: 01 - GENERAL FUND
 ACTIVITY: 411 - POLICE
 RESPONSIBILITY: PUBLIC SAFETY

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	1,945,592	1,910,300	1,882,657	2,071,500
OPERATING EXPENSES	343,381	341,700	313,131	332,000
TOTAL DEPARTMENT	2,288,973	2,252,000	2,195,788	2,403,500

ACTIVITY DESCRIPTION

The Police Department has the overall responsibility for criminal apprehension, crime prevention, recovery of stolen property, traffic and parking enforcement as well as public awareness programs. The Police Department is responsible for receiving all 9-1-1 emergency and non-emergency calls 24 - hours a day.

COPS money in the amount of \$100,000 offsets salary costs for one patrol position and a portion of salary for the Community Service Officer.

COMMENTS ON EXPENDITURE DETAIL

- 497 Overtime charged to Festival Fund for annual festival.
- 712 Includes Records Management System maintenance contract (\$10,300) and maintenance and repair of departments in-house and mobile computer network.
- 822 K-9 training & supplies, Firing Range Costs, Blood Analysis, Website maintenance, Evidence Room Alarm Security, Routine Janitorial Services, Major Crimes Task Force (\$21,000) and the Prandi Childrens Center (Forensic Interview for victims of violent crimes).
- 862 Includes Lexipol police policy manual updates (\$3,000).
- 889 Booking Fees

POSITIONS	PERSONNEL			
POLICE CHIEF	1.00	1.00	1.00	1.00
ADMINISTRATIVE SERGEANT	-	-	-	1.00
SERGEANT	3.00	3.00	3.00	2.00
DETECTIVE / JUVENILE OFFICER	-	-	-	-
CORPORAL	-	-	-	2.00
POLICE OFFICER	7.00	7.00	7.00	5.00
DISPATCHER	4.25	4.25	4.25	4.25
POLICE SERVICES TECH / CSO	1.00	1.00	1.00	1.00
TOTAL POSITIONS	16.25	16.25	16.25	16.25

POLICE

FUND: 01 - GENERAL FUND
 ACTIVITY: 411 - POLICE
 RESPONSIBILITY: PUBLIC SAFETY

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
PAYROLL AND BENEFITS				
REGULAR SALARIES	216,557	248,000	210,000	270,000
SAFETY SALARIES	740,017	789,000	778,000	850,000
ACCRUED VACATION	(9,610)	5,000	5,000	7,000
TEMP EMPLOYEES	42,506	13,500	31,000	25,000
OVERTIME	113,029	121,000	150,000	131,000
HOLIDAY PAY	41,143	40,000	40,000	42,000
HEALTH INSURANCE	118,095	142,000	146,000	159,000
WORKERS COMP.	225,168	68,500	61,657	70,000
WORKERS COMP. REIMBURSE	-	-	-	-
RETIREMENT	438,488	473,000	456,000	508,000
MEDICARE	12,960	17,600	13,500	18,000
UNEMPLOYMENT	14,323	-	-	-
FESTIVAL OVERTIME REIMBURSIBLE	(7,082)	(7,300)	(8,500)	(8,500)
SUBTOTAL	1,945,592	1,910,300	1,882,657	2,071,500
OPERATING EXPENSES				
EQUIPMENT RENTAL	16	-	-	-
OFFICE EQUIP MAINT.	4,290	4,500	4,500	4,500
COMPUTER EQUIP MAINT.	12,795	13,000	17,055	19,000
FIELD EQUIP MAINT.	346	500	328	-
VEHICLE MAINTENANCE	32,980	35,000	32,650	25,000
COMMUNICATION EQUIP MAINT	1,802	2,500	578	2,500
MERA DEBT SERVICE	42,693	43,000	43,000	45,500
MERA MEMBERSHIP FEE	26,845	22,500	22,500	30,000
BLDG-GROUNDS MAINT.	26,142	27,000	26,000	27,000
WATER	996	1,000	1,000	1,600
POWER	5,443	6,000	6,000	6,000
TELEPHONE	27,088	29,000	29,000	29,000
POSTAGE	2,361	2,500	2,500	2,500
REPRODUCTION	3,802	3,500	3,239	3,500
OFFICE SUPPLIES	709	1,500	1,500	1,500
PRINTING	1,800	2,000	3,723	3,500
OUTSIDE CONSULTING SVS	797	1,500	462	-
OUTSIDE CONTRACT SVS	25,781	35,300	35,084	35,000
SMALL TOOLS	405	400	400	400
SPECIAL DEPT SUPPLIES	3,930	4,500	4,397	4,500
CLOTHING	11,479	11,000	10,000	11,500
BUS.MEET/CONF.	399	1,000	-	500
DUES & SUBSCRIPTIONS	5,289	6,000	3,586	6,000
LIAB. & PROP. INSURANCE	74,690	59,500	52,000	53,000
P.O.S.T.	2,783	10,000	6,121	10,000
BOOKING FEES	27,720	19,000	7,508	10,000
SUBTOTAL	343,381	341,700	313,131	332,000
TOTAL DEPARTMENT	2,288,973	2,252,000	2,195,788	2,403,500

SPECIAL POLICE EXPENSES

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
412 - SPECIAL POLICE EXPENSES
PUBLIC SAFETY

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
SPECIAL POLICE EXPENSES	1,275	16,725	7,150	10,025
TOTAL DEPARTMENT	1,275	16,725	7,150	10,025

ACTIVITY DESCRIPTION

This activity is to account for miscellaneous grant funds.
\$850.00 is available from the county for CERT training reimbursements.

SPECIAL POLICE EXPENSES

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
412 - SPECIAL POLICE EXPENSES
PUBLIC SAFETY

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
CLEEP	1,275	16,725	7,000	9,725
SLESF	-	-	-	-
RACIAL PROFILING	-	-	-	-
STAR PROGRAM	-	-	-	-
CERT TRAINING	-	-	150	300
TOTAL DEPARTMENT	1,275	16,725	7,150	10,025

ROSS VALLEY FIRE SERVICE

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
421 - ROSS VALLEY FIRE SERVICE
PUBLIC SAFETY

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES	1,356,621	1,360,354	1,359,234	1,464,675
TOTAL DEPARTMENT	1,356,621	1,360,354	1,359,234	1,464,675

ACTIVITY DESCRIPTION

The Fairfax Fire Department was integrated with the San Anselmo Fire Department to form the Ross Valley Fire Authority in July 1982. The Fire Authority is governed by a board consisting of two representatives from each Town plus a fifth non-voting representative from the Sleepy Hollow Fire Protection District. The annual budget is formulated by the Fire Chief and the Executive Officer. Funding for the Ross Valley Fire Service operation budget is divided 69.6% San Anselmo and 30.4% Fairfax. Each town is responsible for budgeting their own level of equipment replacement reserves and fire and contents insurance on the station houses.

The Ross Valley Fire budget increased 7.7% from FY05-06 to FY06-07.

COMMENTS ON EXPENDITURE DETAIL

- 493 The Town's share of the RVFD net operating budget is 30.4% of \$5,208,220 or \$1,464,675 for the Town.
- 881
- 724 Fire Engine, Turnouts, and Breathing Apparatus lease payments.

ROSS VALLEY FIRE SERVICE

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
421 - ROSS VALLEY FIRE SERVICE
PUBLIC SAFETY

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES				
RVFS RETIREMENT	290,078	286,889	286,889	308,991
RVFS DEBT SERVICE	29,727	31,620	30,500	30,572
LIAB. & PROP. INSURANCE	1,500	3,500	3,500	3,500
RVFS CONTRACT	1,035,316	1,038,345	1,038,345	1,121,612
TOTAL DEPARTMENT	1,356,621	1,360,354	1,359,234	1,464,675

PUBLIC WORKS ADMINISTRATION

FUND: 01 - GENERAL FUND
 ACTIVITY: 510 - PUBLIC WORKS ADMINISTRATION
 RESPONSIBILITY: PUBLIC WORKS

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	131,234	139,200	113,770	121,968
OPERATING EXPENSES	6,562	18,400	11,382	16,300
TOTAL DEPARTMENT	137,796	157,600	125,153	138,268

ACTIVITY DESCRIPTION

The Public Works Department has the overall responsibility for the development and implementation of the Town's Capital Improvement Program, maintenance of the street lighting and traffic signals, maintenance and repair of the Town's buildings and facilities, park maintenance, and management of the Storm Water Pollution Prevention Program. Staffing includes the Director of Public Works.

COMMENTS ON EXPENDITURE DETAIL

- 821 Outside Engineering services that are non-reimbursable and are not part of the Capital Improvement Program.
- 822 One-half Fairfax share of Fiscal Year 06/07 Marin Map (\$3,000)

POSITIONS	PERSONNEL			
PUBLIC WORKS DIRECTOR	1.00	1.00	1.00	1.00
ADMINISTRATIVE ASSISTANT	0.50	0.50	0.50	-
TOTAL POSITIONS	1.50	1.50	1.50	1.00

PUBLIC WORKS ADMINISTRATION

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
510 - PUBLIC WORKS ADMINISTRATION
PUBLIC WORKS

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	102,891	105,000	87,892	94,400
ACCRUED VACATION	(1,035)	2,000	-	2,500
OVERTIME	14	200	7	
HEALTH INSURANCE	10,255	7,000	5,055	2,400
WORKERS COMP.	1,508	1,900	1,900	2,000
RETIREMENT	16,279	21,500	17,600	19,168
MEDICARE	1,522	1,600	1,317	1,500
SUBTOTAL	131,234	139,200	113,770	121,968
OPERATING EXPENSES				
OFFICE EQUIP MAINT.	320	350	81	300
BLDG-GROUNDS MAINT.	-	2,800	1,788	2,000
WATER	-	100	21	100
TELEPHONE	-	1,500	1,114	1,500
POSTAGE	519	550	631	600
OFFICE SUPPLIES	518	600	900	500
PRINTING	-	500	204	500
OUTSIDE CONSULTING SVS	4,930	5,000	95	5,000
OUTSIDE CONTRACT SVS	-	3,000	3,000	3,000
SPECIAL DEPT SUPPLIES	-	-	2,500	-
BUS.MEET/CONF.	265	1,500	1,049	1,800
DUES & SUBSCRIPTIONS	10	2,500	-	1,000
SUBTOTAL	6,562	18,400	11,382	16,300
TOTAL DEPARTMENT	137,796	157,600	125,153	138,268

STREET MAINTENANCE

FUND: 01 - GENERAL FUND
 ACTIVITY: 511 - STREET MAINTENANCE
 RESPONSIBILITY: PUBLIC WORKS

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	176,686	192,600	189,923	200,200
OPERATING EXPENSES	124,606	153,150	133,103	152,200
TOTAL DEPARTMENT	301,292	345,750	323,026	352,400

ACTIVITY DESCRIPTION

The Street Maintenance operation has responsibility to maintain and repair street and storm damage systems on public property. The cost of maintenance and repair of the streets is partially funded by Gas Tax funds. Other responsibilities include: sweeping streets in the downtown and residential areas, performing minor maintenance and repair; painting street and curb markings, and installing and maintaining street signs.

COMMENTS ON EXPENDITURE DETAIL

- 497 Overtime charged to Festival Fund for annual festival.
- 641 Rental of equipment
- 821 Use of County equipment, outside labor for right-of-way clearing & Biennial street markings. This includes striping, contractors and upgrades. County stripe SFDB \$10K.
- 842 Maintenance materials including such items as pipe, asphalt, concrete and hardware. Also covers required Haz Mat response permit, street signs, and paint for curbs, crosswalks, and street markings. Replace barricades signs, etc...

POSITIONS	PERSONNEL			
MAINT. LEADWORKER	1.00	1.00	1.00	1.00
MAINT. WORKER II	1.00	1.00	1.00	1.00
MAINT. WORKER I	1.00	1.00	1.00	1.00
TOTAL POSITIONS	3.00	3.00	3.00	3.00

STREET MAINTENANCE

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
511 - STREET MAINTENANCE
PUBLIC WORKS

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	113,427	126,500	127,994	134,000
ACCRUED VACATION	(158)	1,000	-	1,000
OVERTIME	254	300	-	300
HEALTH INSURANCE	21,003	28,000	26,000	27,000
WORKERS COMP.	22,351	10,500	9,930	10,500
WORKERS COMP. REIMBURSE	-	-	-	-
RETIREMENT	19,529	25,700	25,600	27,000
MEDICARE	722	1,200	1,200	1,200
FESTIVAL OVERTIME REIMBURSIBLE	(442)	(600)	(800)	(800)
SUBTOTAL	176,686	192,600	189,923	200,200
OPERATING EXPENSES				
EQUIPMENT RENTAL	621	1,000	1,000	1,000
FIELD EQUIP MAINT.	631	1,500	3,963	4,500
VEHICLE MAINTENANCE	20,843	21,500	21,500	20,000
COMMUNICATION EQUIP MAINT	1,415	2,500	-	2,000
BLDG-GROUNDS MAINT.	1,337	4,400	3,600	5,000
WATER	41	700	550	700
POWER	2,541	2,700	1,956	2,700
DUMP FEES	1,661	2,000	900	2,000
TELEPHONE	1,444	1,300	900	1,300
OFFICE SUPPLIES	612	1,000	783	1,000
OUTSIDE CONSULTING SVS	6,566	7,500	9,000	17,500
SMALL TOOLS	270	750	400	1,000
SPECIAL DEPT SUPPLIES	24,892	28,000	27,600	30,000
CLOTHING	1,381	1,300	1,385	1,500
DUES & SUBSCRIPTIONS	-	-	-	-
LIAB. & PROP. INSURANCE	60,351	77,000	59,566	62,000
BLDGS & LAND	-	-	-	-
SUBTOTAL	124,606	153,150	133,103	152,200
TOTAL DEPARTMENT	301,292	345,750	323,026	352,400

STREET LIGHTING & TRAFFIC SIGNALS

FUND: 01 - GENERAL FUND
ACTIVITY: 512 - STREET LIGHTING & TRAFFIC SIGNALS
RESPONSIBILITY: PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	59,504	63,500	53,214	60,750
TOTAL DEPARTMENT	59,504	63,500	53,214	60,750

ACTIVITY DESCRIPTION

A County wide JPA was formed to acquire street lights from PG &E and operate them as Town owned and maintained services. This action has resulted in significant savings to the Town over the years. To this end, a maintenance contract has been executed between all of the jurisdictions and Republic Electric to cover maintenance and repair costs. The costs of providing and maintaining its street lighting is partially funded by Gas Tax funds.

COMMENTS ON EXPENDITURE DETAIL

- 802 Street lighting and signal charges by PG&E
- 821 Contract with Republic Electric to provide maintenance of light poles and traffic signal maintenance costs.

STREET LIGHTING & TRAFFIC SIGNALS

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
512 - STREET LIGHTING & TRAFFIC SIGNALS
PUBLIC WORKS

DESCRIPTION	EXPENDITURE DETAIL			
	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
POWER	26,598	30,000	24,494	30,000
OUTSIDE CONSULTING SVS	23,141	23,500	28,000	30,000
OUTSIDE CONTRACT SVS	9,765	10,000	720	750
TOTAL DEPARTMENT	59,504	63,500	53,214	60,750

STORM DAMAGE

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
513 - STORM DAMAGE
PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	1,298	1,500	399,489	5,000
TOTAL DEPARTMENT	1,298	1,500	399,489	5,000

ACTIVITY DESCRIPTION

This activity provides an account to charge costs related to storm damage. A minimal amount is budgeted each year and actual costs incurred during the emergency are run through this activity. This allows the ability to keep track of expenses for purposes of requesting State and Federal reimbursement. For Fiscal Year 2005-06 the amount represents the 12/31/05 storm debris removal and emergency protective measures.

COMMENTS ON EXPENDITURE DETAIL

842 Purchase of sand bags, barracades and sand in event of winter flooding.

STORM DAMAGE

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
513 - STORM DAMAGE
PUBLIC WORKS

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
TEMP EMPLOYEES	-	-	193	-
OVERTIME	-	-	7,128	-
EQUIPMENT RENTAL	-	-	200	-
VEHICLE MAINTENANCE	-	-	64	-
DUMP FEES	-	-	16,343	-
POSTAGE	-	-	815	-
OUTSIDE CONSULTING SVS	1,298	1,000	356,562	-
SPECIAL DEPT SUPPLIES	-	500	18,183	5,000
TOTAL DEPARTMENT	1,298	1,500	399,489	5,000

POLLUTION PREVENTION

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
514 - POLLUTION PREVENTION
PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	16,917	17,000	19,480	25,000
TOTAL DEPARTMENT	16,917	17,000	19,480	25,000

ACTIVITY DESCRIPTION

This activity provides an account to charge costs related to the Marin County Pollution Prevention Program.

COMMENTS ON EXPENDITURE DETAIL

822 Marin County Stormwater Pollution Prevention Program contribution and NPDES State of California fees.

POLLUTION PREVENTION

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
514 - POLLUTION PREVENTION
PUBLIC WORKS

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
OUTSIDE CONTRACT SVS	16,917	17,000	19,480	25,000
TOTAL DEPARTMENT	16,917	17,000	19,480	25,000

STORM DAMAGE - TOWN HALL

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
515 - STORM DAMAGE, TOWN HALL
PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	-	-	192,906	-
TOTAL DEPARTMENT	-	-	192,906	-

ACTIVITY DESCRIPTION

This account was created in Fiscal Year 05-06 to track 12/31/05 flood expenditures for Town Hall damage.

COMMENTS ON EXPENDITURE DETAIL

STORM DAMAGE - TOWN HALL

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
515 - STORM DAMAGE, TOWN HALL
PUBLIC WORKS

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
OUTSIDE CONSULTING SVS	-	-	179,971	-
SPECIAL DEPT SUPPLIES	-	-	12,935	-
TOTAL DEPARTMENT	-	-	192,906	-

STORM DAMAGE - YOUTH CENTER

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
516 - STORM DAMAGE, YOUTH CENTER
PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	-	-	108,347	-
TOTAL DEPARTMENT	-	-	108,347	-

ACTIVITY DESCRIPTION

This account was created in Fiscal Year 05-06 to track 12/31/05 flood expenditures to Youth Center damage.

COMMENTS ON EXPENDITURE DETAIL

STORM DAMAGE - YOUTH CENTER

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
516 - STORM DAMAGE, YOUTH CENTER
PUBLIC WORKS

DESCRIPTION	EXPENDITURE DETAIL			
	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
OUTSIDE CONSULTING SVS	-	-	96,527	-
SPECIAL DEPT SUPPLIES	-	-	11,820	-
TOTAL DEPARTMENT	-	-	108,347	-

STORM DAMAGE - YOUTH CENTER

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
517 - STORM DAMAGE, FIRE STATION
PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	-	-	149,388	-
TOTAL DEPARTMENT	-	-	149,388	-

ACTIVITY DESCRIPTION

This account was created in Fiscal Year 05-06 to track 12/31/05 flood expenditures related to Fire Station damage.

COMMENTS ON EXPENDITURE DETAIL

STORM DAMAGE - YOUTH CENTER

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
517 - STORM DAMAGE, FIRE STATION
PUBLIC WORKS

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
OUTSIDE CONSULTING SVS	-	-	149,388	-
TOTAL DEPARTMENT	-	-	149,388	-

STORM DAMAGE - FEMA 4/11/06

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
518 - STORM DAMAGE, FEMA 4/11/06
PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	-	-	43,082	-
TOTAL DEPARTMENT	-	-	43,082	-

ACTIVITY DESCRIPTION

This account was created in Fiscal Year 05-06 to track expenditures related to the April 11 and 12, 2006 storm.

COMMENTS ON EXPENDITURE DETAIL

STORM DAMAGE - FEMA 4/11/06

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
518 - STORM DAMAGE, FEMA 4/11/06
PUBLIC WORKS

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
OUTSIDE CONSULTING SVS	-	-	43,082	-
TOTAL DEPARTMENT	-	-	43,082	-

FEMA CIP PROJECTS

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
520 - FEMA CIP PROJECTS
PUBLIC WORKS

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	-	-	-	-
TOTAL DEPARTMENT	-	-	-	-

ACTIVITY DESCRIPTION

This account represents the estimated reimbursement amount the Town is expecting from FEMA and OES in Fiscal Year 2006-2007.

COMMENTS ON EXPENDITURE DETAIL

FEMA CIP PROJECTS

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
520 - FEMA CIP PROJECTS
PUBLIC WORKS

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES				
OUTSIDE CONSULTING SVS	-	-	-	-
TOTAL DEPARTMENT	-	-	-	-

PARK MAINTENANCE

FUND: 01 - GENERAL FUND
 ACTIVITY: 611 - PARK MAINTENANCE
 RESPONSIBILITY: PARK & FACILITY MAINTENANCE

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
PAYROLL AND BENEFITS	58,385	61,400	59,310	63,222
OPERATING EXPENSES	35,203	44,925	36,745	51,300
TOTAL DEPARTMENT	93,588	106,325	96,055	114,522

ACTIVITY DESCRIPTION

This activity is to cover costs associated with maintenance of park and playground areas, including areas surrounding Town owned buildings. One full time maintenance worker is charged to this activity.

COMMENTS ON EXPENDITURE DETAIL

- 497 Overtime charged to Festival Fund for annual festival.
- 801 Includes \$700 for playground waterplay.
- 821 This account primarily covers the cost of outside contractors to perform tree trimming and replacement of dead or inappropriate sidewalk trees.
- 842 Includes new water play feature to replace existing.
- 931 Fence repairs at all town parks.

<u>POSITIONS</u>	<u>PERSONNEL</u>			
MAINT. WORKER II - R.C.	1.00	1.00	1.00	1.00
TOTAL POSITIONS	1.00	1.00	1.00	1.00

PARK MAINTENANCE

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
611 - PARK MAINTENANCE
PARK & FACILITY MAINTENANCE

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	40,639	42,000	42,000	44,000
ACCRUED VACATION	1,175	-	-	-
HEALTH INSURANCE	7,129	7,800	6,172	7,800
WORKERS COMP.	2,112	2,600	2,600	2,900
RETIREMENT	6,844	8,600	8,400	8,172
MEDICARE	635	700	488	700
FESTIVAL OVERTIME REIMBURSIBLE	(149)	(300)	(350)	(350)
SUBTOTAL	58,385	61,400	59,310	63,222
OPERATING EXPENSES				
EQUIPMENT RENTAL	288	400	-	500
FIELD EQUIP MAINT.	150	400	-	500
VEHICLE MAINTENANCE	1,183	1,500	747	1,500
WATER	6,061	8,000	4,075	8,000
POWER	3,248	3,500	3,340	4,000
OUTSIDE CONSULTING SVS	240	5,000	5,233	6,000
SMALL TOOLS	158	200	400	2,500
SPECIAL DEPT SUPPLIES	5,013	5,500	3,000	9,500
CLOTHING	425	425	425	500
LIAB. & PROP. INSURANCE	18,437	19,500	19,526	17,800
SPECIAL SERVICES	-	-	-	-
BLDGS & LAND	-	500	-	500
SUBTOTAL	35,203	44,925	36,745	51,300
TOTAL DEPARTMENT	93,588	106,325	96,055	114,522

RENTAL FACILITIES - WOMEN'S CLUB AND BALLFIELD

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
625 - RENTAL FACILITIES - WOMEN'S CLUB AND BALLFIELD
PARK & FACILITY MAINTENANCE

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	16,150	17,550	17,700	18,413
OPERATING EXPENSES	25,600	28,000	26,200	35,400
TOTAL DEPARTMENT	41,750	45,550	43,900	53,813

ACTIVITY DESCRIPTION

This activity covers the cost associated with upkeep and maintenance of the Women's Club, Community Center, and Ballfield owned by the Town.

COMMENTS ON EXPENDITURE DETAIL

- 822 Includes cost of janitorial services and pest control.
- 842 Supplies necessary for the upkeep of the rental buildings including cleaning supplies.
- 821 Includes new floors in bathroom and kitchen.
- 842 Includes new windows in bathroom and kitchen
- 842 Repainting and exterior repairs.
- 842 Includes landscaping

POSITIONS	PERSONNEL			
LEAD WORKER - JA	0.25	0.25	0.25	0.25
TOTAL POSITIONS	0.25	0.25	0.25	0.25

RENTAL FACILITIES - WOMEN'S CLUB AND BALLFIELD

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
625 - RENTAL FACILITIES - WOMEN'S CLUB AND BALLFIELD
PARK & FACILITY MAINTENANCE

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	10,500	11,250	11,250	11,813
ACCRUED VACATION	-	-	-	-
HEALTH INSURANCE	1,800	2,000	2,000	2,000
WORKERS COMP.	2,650	2,000	2,200	2,300
WORKERS COMP. REIMBURSE	(600)	-	-	-
RETIREMENT	1,800	2,300	2,250	2,300
SUBTOTAL	16,150	17,550	17,700	18,413
OPERATING EXPENSES				
BLDG-GROUNDS MAINT.	-	-	-	-
WATER	300	400	400	400
POWER	3,900	4,100	4,100	4,000
TELEPHONE	700	800	800	800
OUTSIDE CONSULTING SVS	1,500	2,000	2,000	2,000
OUTSIDE CONTRACT SVS	7,000	7,000	7,000	10,000
SMALL TOOLS	500	500	200	500
SPECIAL DEPT SUPPLIES	2,000	3,000	2,000	8,000
CLOTHING	200	200	200	200
LIAB. & PROP. INSURANCE	8,000	8,500	8,500	8,000
BLDGS & LAND	1,500	1,500	1,000	1,500
SUBTOTAL	25,600	28,000	26,200	35,400
TOTAL DEPARTMENT	41,750	45,550	43,900	53,813

RENTAL FACILITIES - PAVILION

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
626 - RENTAL FACILITIES, PAVILION
PARK & FACILITY MAINTENANCE

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
PAYROLL AND BENEFITS	18,902	17,550	17,700	18,413
OPERATING EXPENSES	19,944	22,300	20,300	21,500
TOTAL DEPARTMENT	38,846	39,850	38,000	39,913

ACTIVITY DESCRIPTION

This activity covers the cost associated with upkeep and maintenance of the Pavilion.

COMMENTS ON EXPENDITURE DETAIL

- 822 Includes cost of janitorial services, alarm system, and pest control.
- 842 Supplies necessary for the upkeep of the Pavillon including cleaning supplies.

<u>POSITIONS</u>	<u>PERSONNEL</u>			
LEAD WORKER - JA	0.25	0.25	0.25	0.25
TOTAL POSITIONS	0.25	0.25	0.25	0.25

RENTAL FACILITIES - PAVILION

FUND:
ACTIVITY:
RESPONSIBILITY:

01 - GENERAL FUND
626 - RENTAL FACILITIES, PAVILION
PARK & FACILITY MAINTENANCE

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
1 REGULAR SALARIES	9,920	11,250	11,250	11,813
5 ACCRUED VACATION	221	-	-	-
1 HEALTH INSURANCE	1,774	2,000	2,000	2,000
2 WORKERS COMP.	5,225	2,000	2,200	2,300
3 WORKERS COMP. REIMBURSE	-	-	-	-
3 RETIREMENT	1,762	2,300	2,250	2,300
SUBTOTAL	18,902	17,550	17,700	18,413
OPERATING EXPENSES				
1 WATER	347	500	500	500
2 POWER	1,374	1,600	1,600	1,600
4 TELEPHONE	353	500	500	500
1 OUTSIDE CONSULTING SVS	375	500	-	500
2 OUTSIDE CONTRACT SVS	7,675	7,500	7,500	7,500
2 SPECIAL DEPT SUPPLIES	1,074	1,500	500	1,200
1 CLOTHING	106	200	200	200
1 LIAB. & PROP. INSURANCE	8,000	8,500	8,500	8,000
1 BLDGS & LAND	640	1,500	1,000	1,500
SUBTOTAL	19,944	22,300	20,300	21,500
TOTAL DEPARTMENT	38,846	39,850	38,000	39,913

MISCELLANEOUS

FUND: 01 - GENERAL FUND
 ACTIVITY: 715 - MISCELLANEOUS
 RESPONSIBILITY: NON-DEPARTMENTAL

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES	110,056	140,500	144,955	192,109
TRANSFERS	100,828	171,975	56,501	68,275
TOTAL DEPARTMENT	210,884	312,475	201,456	260,384

ACTIVITY DESCRIPTION

This activity is to cover General Fund expenditures for items not falling within the jurisdiction of any one department.

COMMENTS ON EXPENDITURE DETAIL

- 822 Share of county-wide contract with Humane Society for Animal Control Services (\$70,158).
 Transportation Authority of Marin pro-rata share (\$12,000), LAFCO charges (\$2,954), increase of 4% over last year
 Contribution for OES- Emergency Service Specialist (\$4,323), increase of 39% over last year
 Share of Marin Telecommunications Agency (\$18,346), increase of 36% over last year
 ABAG membership (\$1,400), League of California Cities membership (\$3,700)
 Chamber of Commerce membership (\$250)
 Repayment to State of overpayment of traffic fine revenue, 2004 through 2006 estimate of \$41,000. FY2006-07 budget \$8,200 toward repayment based on 5-year repayment schedule.
- 842 Employee recognition awards (\$300)
- 861 Annual commissioners appreciation dinner (\$0)
- 881 Donations to outside agencies:
 - 1. Rape Crisis Center (\$2,000)
 - 2. Whistle Stop Meals on Wheels (\$500)
 - 3. Sober Graduation (\$500)
 - 4. Chamber of Commerce (\$1000)
 - 5. Music in the Park (\$200)
 - 6. Mediation Services (\$1,700)
 - 7. Marin Renters Rebate (\$3,328); no contribution in FY05-06
- 891 Allocation for flood-related claims. The Town's self-insured retention is \$50,000 through the Bay Cities Risk Authority.

MISCELLANEOUS

FUND: 01 - GENERAL FUND
 ACTIVITY: 715 - MISCELLANEOUS
 RESPONSIBILITY: NON-DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
OUTSIDE CONTRACT SVS	83,599	95,000	108,122	121,081
SPECIAL DEPT SUPPLIES	311	400	-	300
BUS.MEET/CONF.	-	-	-	-
SPECIAL SERVICES	-	8,400	3,500	8,728
CLAIMS - FLOOD SETTLEMENTS	-	-	-	25,000
TRAN INTEREST	26,146	36,700	33,333	37,000
SUBTOTAL	110,056	140,500	144,955	192,109
TRANSFERS OUT				
TRANSFER TO 03-EQUIPMENT REPLACEMENT	-	69,500	29,451	-
TRANSFER TO 11-RECREATION	8,800	21,000	21,000	18,000
TRANSFER TO 50-CREEK RESTORATION (PW	-	3,675	1,400	2,275
TRANSFER TO 51-CIP, GRANTS (ERAF)	-	31,950	-	-
TRANSFER TO 51-CIP, GRANTS (STORM RUNI	-	15,000	-	-
TRANSFER TO 51-CIP, GRANTS (PW ADMIN)	-	6,400	-	-
TRANSFER TO 53-CIP, TOWN (ERAF)	50,000	18,050	-	-
TRANSFER TO 53-CIP, TOWN (STORM RUNOF	15,000	-	-	-
TRANSFER TO 53-CIP, TOWN, GARBAGE ROAD IMPACT FEE	-	-	-	48,000
TRANSFER TO 55- MEASURE K (PW ADMIN)	27,028	6,400	4,650	-
SUBTOTAL	100,828	171,975	56,501	68,275
TOTAL DEPARTMENT	210,884	312,475	201,456	260,384

891 - Claim settlements estimate of \$25,000

Self-insured retention is \$50,000 through

Bay Cities JPA.

895 - Tax and Revenue Anticipation Notes Interest

BUILDING MAINTENANCE

FUND: 01 - GENERAL FUND
 ACTIVITY: 911 - BUILDING MAINTENANCE
 RESPONSIBILITY: BUILDING MAINTENANCE

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS	37,778	35,800	32,510	37,325
NET ALLOCATED EXPENSES	(37,778)	(35,800)	(32,510)	(37,325)
TOTAL DEPARTMENT	-	-	0	-

ACTIVITY DESCRIPTION

The building maintenance activity summarizes the cost to provide maintenance of all Town owned buildings except the rental facilities. It includes the salary and benefits of a maintenance worker II position and supplies. These costs are then allocated to the various departments.

COMMENTS ON EXPENDITURE DETAIL

- 931 Includes roof repairs to Town Hall (\$7,000)
- 822 Sewer service charge for buildings paid to Ross Valley Sanitary District (\$1,200), pest control (\$600).
- 842 Supplies needed for upkeep of town-owned buildings

POSITIONS	PERSONNEL			
LEAD WORKER - JA	0.50	0.50	0.50	0.50
TOTAL POSITIONS	0.50	0.50	0.50	0.50

BUILDING MAINTENANCE

FUND:
 ACTIVITY:
 RESPONSIBILITY:

01 - GENERAL FUND
 911 - BUILDING MAINTENANCE
 BUILDING MAINTENANCE

EXPENDITURE DETAIL

DESCRIPTION	EXPENDITURE DETAIL			
	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
PAYROLL AND BENEFITS				
REGULAR SALARIES	19,839	22,500	19,984	23,625
ACCRUED VACATION	443	-	-	-
OVERTIME	536	1,000	226	800
HEALTH INSURANCE	3,564	4,000	4,000	4,000
WORKERS COMP.	10,030	4,000	4,400	4,400
WORKERS COMP. REIMBURSE	-	-	-	-
RETIREMENT	3,524	4,600	3,900	4,800
FESTIVAL OVERTIME REIMBURSIBLE	(158)	(300)	-	(300)
SUBTOTAL	37,778	35,800	32,510	37,325
OPERATING EXPENSES				
FIELD EQUIP MAINT.	30	100	-	500
BLDG-GROUNDS MAINT.	(48,900)	(54,650)	(43,118)	(59,325)
OUTSIDE CONSULTING SVS	1,749	7,000	3,351	4,500
OUTSIDE CONTRACT SVS	1,525	1,500	1,845	2,000
SPECIAL DEPT SUPPLIES	5,230	5,000	5,200	5,500
CLOTHING	213	250	213	500
BLDGS & LAND	2,375	5,000	-	9,000
SUBTOTAL	(37,778)	(35,800)	(32,510)	(37,325)
TOTAL DEPARTMENT	-	-	0	-

DRY PERIOD FUND

FUND:
ACTIVITY:
RESPONSIBILITY

02 - DRY PERIOD FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS	-	-	-	-
TOTAL DEPARTMENT	-	-	-	-

ACTIVITY DESCRIPTION

This activity is used to transfer fund balance to the General Fund

DRY PERIOD FUND

FUND:
ACTIVITY:
RESPONSIBILITY

02 - DRY PERIOD FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS				
TRANSFER TO 01-GENERAL FUND	-	-	-	-
TOTAL DEPARTMENT	-	-	-	-

EQUIPMENT/VEHICLE REPLACEMENT

FUND:
ACTIVITY:
RESPONSIBILITY

03 - EQUIPMENT REPLACEMENT
923 - EQUIPMENT REPLACEMENT
NON DEPARTMENTAL

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
CAPITAL OUTLAY	-	69,500	29,451	95,000
TOTAL DEPARTMENT	-	69,500	29,451	95,000

ACTIVITY DESCRIPTION

This activity is used for acquisition of major equipment purchases.
Also, monies from this fund are transferred to the General Fund for payment of debt service obligations of the Ross Valley Fire Service related to the past purchase of a new fire engine (this transfer is \$30,572 in the 2006-2007 Budget).

COMMENTS ON EXPENDITURE DETAIL

921 New Emergency Generator (\$50,000)

Replacement of 1 PW truck, 3 police cars, fully equipped, plus 1 parking utility vehicle, through lease agreement (\$45

EQUIPMENT/VEHICLE REPLACEMENT

FUND:
ACTIVITY:
RESPONSIBILITY

03 - EQUIPMENT REPLACEMENT
923 - EQUIPMENT REPLACEMENT
NON DEPARTMENTAL

DESCRIPTION	EXPENDITURE DETAIL			
	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
FIELD EQUIP.	-	69,500	29,451	95,000
TOTAL DEPARTMENT	-	69,500	29,451	95,000

BUILDING AND PLANNING

FUND:
ACTIVITY:
RESPONSIBILITY

04 -BUILDING & PLANNING FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS	328,171	362,600	396,322	379,950
TOTAL DEPARTMENT	328,171	362,600	396,322	379,950

ACTIVITY DESCRIPTION

This activity is used to transfer all Fund 04 revenues to the General Fund
953 - \$82,000 transfer represents Garbage franchise road impact fee

BUILDING AND PLANNING

FUND:
ACTIVITY:
RESPONSIBILITY

04 -BUILDING & PLANNING FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS				
TRANSFER TO 01-GENERAL FUND	328,171	278,600	396,322	297,950
TRANSFER TO 51-CIP, GRANTS	-	84,000	-	-
TRANSFER TO 53-CIP, TOWN	-	-	-	82,000
TOTAL DEPARTMENT	328,171	362,600	396,322	379,950

COMMUNICATION EQUIPMENT REPLACEMENT

FUND:
ACTIVITY:
RESPONSIBILITY

05 - COMMUNICATION EQUIPMENT REPLACEMENT
924 - COMMUNICATION EQUIPMENT REPLACEMENT
NON DEPARTMENTAL

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
CAPITAL OUTLAY	-	-	1,101	20,000
TOTAL DEPARTMENT	-	-	1,101	20,000

ACTIVITY DESCRIPTION

This activity is used for acquisition of new and replacement communications equipment.

COMMENTS ON EXPENDITURE DETAIL

910 EOC equipment upgrade

COMMUNICATION EQUIPMENT REPLACEMENT

FUND:
ACTIVITY:
RESPONSIBILITY

05 - COMMUNICATION EQUIPMENT REPLACEMENT
924 - COMMUNICATION EQUIPMENT REPLACEMENT
NON DEPARTMENTAL

EXPENDITURE DETAIL

	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
COMMUNICATION EQUIP	-	-	1,101	20,000
TOTAL DEPARTMENT	-	-	1,101	20,000

RETIREMENT FUND

FUND:
ACTIVITY:
RESPONSIBILITY

06 - RETIREMENT FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS	842,566	936,089	900,489	994,513
TOTAL DEPARTMENT	842,566	936,089	900,489	994,513

ACTIVITY DESCRIPTION

This activity is used to transfer all Fund 06 revenues to the General Fund

RETIREMENT FUND

FUND:
ACTIVITY:
RESPONSIBILITY

06 - RETIREMENT FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
TRANSFER TO 01-GENERAL FUND	842,566	936,089	900,489	994,513
TOTAL DEPARTMENT	842,566	936,089	900,489	994,513

SPECIAL POLICE FUND

FUND:
ACTIVITY:
RESPONSIBILITY

07 - SPECIAL POLICE FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
TRANSFERS	1,275	16,725	107,000	108,000
TOTAL DEPARTMENT	1,275	16,725	107,000	108,000

ACTIVITY DESCRIPTION

This activity is used to transfer all Fund 07 revenues to the General Fund

SPECIAL POLICE FUND

FUND:
ACTIVITY:
RESPONSIBILITY

07 - SPECIAL POLICE FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
1 TRANSFER TO 01-GENERAL FUND	1,275	16,725	107,000	108,000
TOTAL DEPARTMENT	1,275	16,725	107,000	108,000

OFFICE EQUIPMENT REPLACEMENT

FUND:
DEPARTMENT:
RESPONSIBILITY

08 - OFFICE EQUIPMENT REPLACEMENT
928 - OFFICE EQUIPMENT REPLACEMENT
NON DEPARTMENTAL

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
CAPITAL OUTLAY	12,661	32,000	28,000	15,000
TOTAL DEPARTMENT	12,661	32,000	28,000	15,000

ACTIVITY DESCRIPTION

This activity is used for the acquisition of new and replacement office equipment.

COMMENTS ON EXPENDITURE DETAIL

OFFICE EQUIPMENT REPLACEMENT

FUND:
DEPARTMENT:
RESPONSIBILITY

08 - OFFICE EQUIPMENT REPLACEMENT
928 - OFFICE EQUIPMENT REPLACEMENT
NON DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
1 OFFICE EQUIPMENT	12,661	32,000	28,000	15,000
TOTAL DEPARTMENT	12,661	32,000	28,000	15,000

YOUTH CENTER

FUND:
ACTIVITY:
RESPONSIBILITY

11 - RECREATION
624 - YOUTH CENTER
GENERAL ADMINISTRATION

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES	8,800	21,000	21,000	18,000
TOTAL DEPARTMENT	8,800	21,000	21,000	18,000

ACTIVITY DESCRIPTION

The Town of Fairfax contributes to the operation of an after school and summer activity program for youth. The program is operated through a contract with Community Action Marin(CAM) With the passage of Measure F, the Town has committed to contribute to the annual operation up to \$18,000 within certain operational guidelines.

YOUTH CENTER

FUND:
ACTIVITY:
RESPONSIBILITY

11 - RECREATION
624 - YOUTH CENTER
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES				
1 OUTSIDE CONSULTING SVS	8,800	21,000	21,000	18,000
TOTAL DEPARTMENT	8,800	21,000	21,000	18,000

FAIRFAX FESTIVAL

FUND:
ACTIVITY:
RESPONSIBILITY

12 - FAIRFAX FESTIVAL
622 - FAIRFAX FESTIVAL
GENERAL ADMINISTRATION

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
OPERATING EXPENSES	18,806	22,000	22,150	23,450
TOTAL DEPARTMENT	18,806	22,000	22,150	23,450

ACTIVITY DESCRIPTION

FAIRFAX FESTIVAL

FUND:
ACTIVITY:
RESPONSIBILITY

12 - FAIRFAX FESTIVAL
622 - FAIRFAX FESTIVAL
GENERAL ADMINISTRATION

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
7 POLICE & PW OVERTIME	7,831	8,500	9,650	9,950
2 OTHER FESTIVAL EXPENSE	10,975	13,500	12,500	13,500
TOTAL DEPARTMENT	18,806	22,000	22,150	23,450

ACTIVITY DESCRIPTION

The Fairfax Festival is an enterprise account which raises funds to support the production of the annual festival. The Fairfax Festival has agreed to fund all Police and Public Works overtime associated with Festival activities.

MEASURE F - MUNICIPAL SVS TAX FUND

FUND:
ACTIVITY:
RESPONSIBILITY

20 - MEASURE F - MUNICIPAL SVS TAX FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS	-	465,000	350,940	579,060
TOTAL DEPARTMENT	-	465,000	350,940	579,060

ACTIVITY DESCRIPTION

This activity is used to transfer Measure F revenues to various funds in support of public safety, youth program, public works safety programs, and matching grants
FY06-07 amount reflects carryover funding from FY05-06.

MEASURE F - MUNICIPAL SVS TAX FUND

FUND:
ACTIVITY:
RESPONSIBILITY

20 - MEASURE F - MUNICIPAL SVS TAX FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS				
1 TRANSFER TO 01-GENERAL FUND	-	465,000	350,940	281,000
0 TRANSFER TO 50-CREEK RESTOR. OLEMA	-	-	-	109,932
1 TRANSFER TO 51-CIP, GRANTS	-	-	-	110,628
3 TRANSFER TO 53-CIP, TOWN	-	-	-	77,500
TOTAL DEPARTMENT	-	465,000	350,940	579,060

Carryover of \$114,060 of FY05-06 Public Works designated for safety improvements and grants matching funds.

GAS TAX

FUND:
ACTIVITY:
RESPONSIBILITY

21 - GAS TAX FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
TRANSFERS	147,871	146,000	148,000	207,888
TOTAL DEPARTMENT	147,871	146,000	148,000	207,888

ACTIVITY DESCRIPTION

This activity is used to transfer Gas Tax revenues to various funds in support of street improvements and public safety. Increase due to Prop. 42 repayment by State.

GAS TAX

FUND:
ACTIVITY:
RESPONSIBILITY

21 - GAS TAX FUND
715 - MISCELLANEOUS
NON DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
TRANSFERS				
1 TRANSFER TO 01-GENERAL FUND	102,871	101,000	98,300	142,888
1 TRANSFER TO 51-CIP, GRANTS	-	45,000	12,000	-
3 TRANSFER TO 53-CIP, TOWN	45,000	-	37,700	65,000
TOTAL DEPARTMENT	147,871	146,000	148,000	207,888

MEASURE K DEBT SERVICE SERVICE FUNDS

FUND:
ACTIVITY:
RESPONSIBILITY

41, 42 AND 43 - DEBT SERVICE FUNDS
716 - MEASURE K DEBT SERVICE
NON DEPARTMENTAL

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
DEBT SERVICE	397,529	389,054	305,543	416,038
TOTAL DEPARTMENT	397,529	389,054	305,543	416,038

ACTIVITY DESCRIPTION

This activity contains the debt service requirements for the Town's Measure K General Obligation Bonds that were passed in November 1999. The first debt service payment was due on February 2001 and the last payment will be due on August 1, 2025. The debt service schedule is based on an escalating schedule meaning that each year through 2025, the Town's debt service will increase on a gradual basis.

It is expected that the Town will borrow the third and final Measure K series (\$1,765,000) in August of 2006. The interest and principal payments related to this third series will begin in the 2006-2007 fiscal year.

MEASURE K DEBT SERVICE SERVICE FUNDS

FUND:
ACTIVITY:
RESPONSIBILITY

41, 42 AND 43 - DEBT SERVICE FUNDS
716 - MEASURE K DEBT SERVICE
NON DEPARTMENTAL

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
5 PRINCIPAL - 2000 SERIES	10,000	15,000	15,000	25,000
6 INTEREST - 2000 SERIES	170,178	119,021	119,678	117,578
5 PRINCIPAL - 2002 SERIES	10,000	25,000	25,000	35,000
6 INTEREST - 2002 SERIES	207,351	145,033	145,865	143,460
5 PRINCIPAL - 2006 SERIES				
3 INTEREST - 2006 SERIES				
4 BOND ISSUE COSTS	-	85,000	-	95,000
TOTAL DEPARTMENT	397,529	389,054	305,543	416,038

CAPITAL PROJECTS

FUND:
ACTIVITY:
DEPT NO.

FAIRFAX CREEK RESTORATION (50)
FAIRFAX CREEK RESTORATION
878

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
CAPITAL OUTLAY	9,829	227,599	10,043	335,950
TOTAL DEPARTMENT	9,829	227,599	10,043	335,950

ACTIVITY DESCRIPTION

This activity captures the costs of restoring the creek at 300 Olema Road.

COMMENTS ON EXPENDITURE DETAIL

Funding of the remaining project is budgeted to come from developer reserves of \$96,756, Department of Water Resources grant of \$121,200, and "in-kind" staff time of \$2,275.

CAPITAL PROJECTS

FUND:
ACTIVITY:
DEPT NO.

FAIRFAX CREEK RESTORATION (50)
FAIRFAX CREEK RESTORATION
878

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
RESTORATION & MONITORING	-	22,900	5,793	17,100
ENVIRON & PERMITS	9,829	10,000	1,250	8,750
ENGINEERING & DESIGN	-	7,699	3,000	4,699
CONSTRUCTION	-	147,675	-	266,076
CONSTRUCTION ENGINEERING	-	39,325	-	39,325
TOTAL DEPARTMENT	9,829	227,599	10,043	335,950

CAPITAL PROJECTS

FUND:
ACTIVITY:
DEPT NO.

GRANTS (51)
VARIOUS
808, 866, 870, 879, 880,881

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
CAPITAL OUTLAY	406,178	1,172,665	122,097	2,120,109
TOTAL DEPARTMENT	406,178	1,172,665	122,097	2,120,109

ACTIVITY DESCRIPTION

This activity encompasses the costs of capital projects partially or fully funded by federal and state grants. The balance of the funding will come from Measure F taxes and Gas Tax.

COMMENTS ON EXPENDITURE DETAIL

The following capital projects are budgeted for fiscal year 2006-2007:

- 51-808 Sir Francis Drake pavement repairs (\$118,000)
- 51-866 Manor Road pedestrian bridge and sidewalk along Sir Francis Drake (\$532,537)
- 51-870 Park pathway improvements (\$144,994)
- 51-879 Sir Francis Drake sidewalk improvements - Oak Manor to June Court (\$189,578)
- 51-880 Center Boulevard Redesign (\$988,000)
- 51-881 Sir Francis Drake crosswalk at Oak Tree Lane (\$147,000)

CAPITAL PROJECTS

FUND:
ACTIVITY:
DEPT NO.

GRANTS (51)
VARIOUS
808, 866, 870, 879, 880,881

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
OUTSIDE CONSULTING SVS	406,178	-	-	-
ENVIRON & PERMITS	-	10,000	2,115	-
ENGINEERING & DESIGN	-	146,522	119,442	422,622
CONSTRUCTION	-	935,547	540	1,697,487
CONSTRUCTION ENGINEERING	-	80,596	-	-
SPECIAL DEPT SUPPLIES	-	-	-	-
TOTAL DEPARTMENT	406,178	1,172,665	122,097	2,120,109

CAPITAL PROJECTS

FUND: TOWN (53)
 ACTIVITY: VARIOUS
 DEPT NO. 804, 859, 867,868,870,871.872,873

SUMMARY

<u>DESCRIPTION</u>	<u>ACTUAL 2004-2005</u>	<u>ADOPTED BUDGET 2005-2006</u>	<u>ESTIMATED ACTUAL 2005-2006</u>	<u>ADOPTED BUDGET 2006-2007</u>
CAPITAL OUTLAY	308,746	63,500	43,433	388,500
TOTAL DEPARTMENT	308,746	63,500	43,433	388,500

ACTIVITY DESCRIPTION

This activity encompasses the costs of capital projects funded by Town general revenue allocated to this fund.

COMMENTS ON EXPENDITURE DETAIL

The following capital projects are budgeted for fiscal year 2006-2007:

- 53-804 Sidewalk hazard elimination program (\$20,000)
- 53-859 Scenic Road retaining wall - near #185 (\$100,000)
- 53-867 Tree maintenance program (\$7,500), includes Arborist services as needed
- 53-868 Drainage Improvements Bolinas at Mono Alley (\$75,000)
- 53-871 06-07 Pavement Rehab - Non-Measure K Roads (\$66,000). County Measure A Funding.
- 53-872 Emergency Warning System (Siren) (\$100,000)
- 53-873 Ross Valley Watershed Program (\$25,000)

CAPITAL PROJECTS

FUND:
ACTIVITY:
DEPT NO.

TOWN (53)
VARIOUS
804, 859, 867,868,870,871,872,873

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2006-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
1 OUTSIDE CONSULTING SVS	216,562	7,500	1,500	40,000
6 ENGINEERING & DESIGN	-	15,000	5,933	5,000
7 CONSTRUCTION	-	41,000	36,000	343,500
3 TRANSFER TO 08-OFFICE EQUIPMENT REPL	3,675	-	-	-
1 TRANSFER TO 51-CIP, GRANTS	88,509	-	-	-
TOTAL DEPARTMENT	308,746	63,500	43,433	388,500

CAPITAL PROJECTS

FUND:
ACTIVITY:
DEPT NO.

MEASURE K (55)
MEASURE K
719

SUMMARY

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY	1,247,742	310,574	312,324	704,000
TOTAL DEPARTMENT	1,247,742	310,574	312,324	704,000

ACTIVITY DESCRIPTION

This activity encompasses the costs of capital improvements funded by Measure K bond proceeds. Funds available of approximately \$1,765,000 originate from the 2006 Third Bonds Offering.

COMMENTS ON EXPENDITURE DETAIL

The total budgeted expenditures for fiscal year 2006-2007 will be \$704,000 of the \$1,765,000 Bonds offering. The Measure K Oversight Committee is involved in prioritizing projects for funding.

CAPITAL PROJECTS

FUND:
ACTIVITY:
DEPT NO.

MEASURE K (55)
MEASURE K
719

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
CAPITAL OUTLAY				
1 OUTSIDE CONSULTING SVS	1,163,970	8,000	19,115	
5 ENVIRON & PERMITS	8,512	-	-	-
3 ENGINEERING & DESIGN	74,260	-	-	139,400
7 CONSTRUCTION	-	282,574	271,039	507,250
3 CONSTRUCTION ENGINEERING	-	19,000	21,170	-
5 TRANSFER TO CIP FUND 51-CTR BL GRANT MATCH				57,350
4 BOND ADMIN COSTS	1,000	1,000	1,000	-
TOTAL DEPARTMENT	1,247,742	310,574	312,324	704,000

OPEN SPACE

FUND:
ACTIVITY:
DEPT NO:

OPEN SPACE (73)
OPEN SPACE (73)
673

EXPENDITURE DETAIL

DESCRIPTION	ACTUAL 2004-2005	ADOPTED BUDGET 2005-2006	ESTIMATED ACTUAL 2005-2006	ADOPTED BUDGET 2006-2007
OPERATING EXPENSES				
POSTAGE	200	-	-	-
REPRODUCTION	100	-	-	-
LIAB. & PROP. INSURANCE	500	-	-	-
MISCELLANEOUS	600	2,000	-	1,000
BLDGS & LAND	51,200	-	-	-
TOTAL DEPARTMENT	52,600	2,000	-	1,000

ACTIVITY DESCRIPTION

The Open Space Fund was established in June 2004. It is a fiduciary-type fund whose activities are managed by the the Open Space Committee. In March 2005, the Town purchased the Melvin property from donations and an advance from the General Fund. At June 30, 2006, the amount owed to the General Fund is \$13,762, fundraising activities in FY05-06 netted \$5,238.

