



MUIR BEACH COMMUNITY SERVICES DISTRICT

19 Seacape Drive • Muir Beach, CA 94965 • 415-388-7804 • www.muirbeachcsd.com

BUDGET

Fiscal Year 2016-2017

DRAFT August 29, 2016



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BUDGET FOR FISCAL YEAR 2016-2017

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Introduction

The **Muir Beach Community Services District** governs four service charters within the District's borders: ***Fire Protection, Recreation, Roads, and Water***. The following **Budget for Fiscal Year 2016-17** is formatted to exhibit the financial stewardship for each of these areas so you may understand them individually or as a whole.

The "**Summary of Operations**" page shows the District's overall budgeting but, as noted, does not include any restricted Capital Improvement revenues as they are addressed later in the document. Please refer to the notes throughout to understand significant points of interest on each page.

The next "**General**" section includes the Revenue and Expense sheet for those categories which apply to the overall administration of the District and therefore supply or burden all four departments. This is followed by **Revenue and Expense** sheets for each individual department. At the bottom of each sheet is a balance which shows how that department is doing prior to the application of general funds, i.e. those revenues listed in the Summary as "Unassigned."

Two "**Strategic Planning**" documents follow next. The "**Chartered & General Revenue**" sheet includes three prior years for comparison and three subsequent years to consider where the District needs to supplement revenue to meet the community's needs. After that, a "**Capital Projects**" list has been included to approve expenditures for the current year and schedule future ones.

Finally, the "**Charter Reserves & Capital Expenses**" page lists projected fiscal year end totals per this budget's assumptions. Both the Restricted Reserves and Unrestricted Current Assets, in the District's case that refers to bank account balances, are shown. Again, notes below complement the data above with important considerations.

As always, please feel free to contact me with any questions or concerns you have regarding this document. A public hearing for adoption is scheduled for October 12th, 2016 and will be properly noticed for review and comment as required in the best interest of public disclosure.

Sincerely,

Bill Hansell, District Manager
Muir Beach Community Services District

Summary of Operations Revenue/Expenses

Revenue	Department	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	Property Taxes (Unassigned)	95,000	97,294	97,300
	Excess ERAF (Unassigned)	50,000	60,654	60,500
	Interest Income (Unassigned)	600	1,424	1,400
	Other Income (Unassigned)	-	175	-
	Fire (Restricted to Fire Dept)	39,900	55,581	57,200
	Recreation	45,000	89,315	59,750
	Roads	-	-	-
	Water (Restricted to Water Dept)	85,000	78,193	77,000
	Total Operations Revenue:	315,500	382,636	353,150

Expenses	Department	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	Fire	32,075	77,257	69,960
	Recreation	53,675	51,090	63,183
	Roads	44,650	54,665	68,916
	Water	146,950	134,865	161,273
	Total Operations Expenses:	277,350	317,878	363,332
	Net Operations Gain/Loss:	38,150	64,758	(10,182)

- Summary Notes:**
- 1.) Exclusions: Operations Revenue listed above does NOT include Water Capital Improvement revenue (+\$69,000) as noted on the "Water Department" page. End of Year WCI fund total is shown on the "Capital Reserves & Capital Expenses" page.
 - 2.) Verification: The Actual amounts used above are based on non-audited figures from 6/30/16 and may need to be further reconciled during the pending audit process.
 - 3.) Apportionment: The expense amounts in each of the four charter categories (Fire, Rec, Roads, and Water) include specific expenses for each department but also shared General costs. The apportioned percentages are based on the Administration's relative workload for each category. For budgeting purposes, they are 15% for Fire, 15% for Rec, 30% for Roads, and 40% for Water.
 - 4.) Atypical Expense: Note that the FY16/17 expenses are encumbered by the extraordinary cost of nine audits. See General Details page for the inclusion of the \$70,000 line item. This includes an estimated cost of \$62,100 for the auditors and \$7,900 for the bookkeeper's support time. For a typical year, an audit might cost approximately \$9,500. If that were the case for FY16/17, the Net Operations Balance would be a \$50,318 gain instead of a \$10,182 loss.

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Fire Department

Fire Revenue	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	Special Parcel Tax for Fire	31,500	31,363	33,400
	Donations for Fire	-	-	-
	Grants for Fire (Misc)	-	13,000	-
	Grants for Fire (West Marin)	8,400	-	16,800
	Workers Comp Reimbursement	-	11,218	7,000
	Fire Revenue Total:	39,900	55,581	57,200

Fire Expense	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	General Expenses (15% Share):			
	Audit	2,250	43	10,500
	Bank & Credit Card Fees	30	30	32
	Bookkeeping	3,150	3,105	3,150
	Dues & Memberships	480	160	180
	Health Insurance (DM)	900	893	900
	Insurance (Umbrella)	1,275	998	990
	Legal Fees	150	392	375
	Office & Postage	300	612	615
	Other Operating (incl Minutes)	420	363	375
	Payroll (DM)	9,300	9,624	9,380
	Payroll Employer Taxes (DM)	720	736	863
	Payroll Service	450	465	465
	Permits & Fees	150	315	323
	Supplies	-	40	41
	Website	-	-	45
	Gen Exp (15% Share) Sub-Total:	19,575	17,776	28,233
	Dedicated Expenses:			
	Emergency Preparedness	-	1,330	2,000
	Fire Dept: Membership Dues	-	-	150
	Fire Equip: Station Wear	-	-	1,250
	Fire Equip: Tools	-	-	200
	Fire Equip: Expendibles	-	1,280	550
	Fire Equip: Turnouts	-	611	5,000
	Fire Training: EMT Re-cert	-	-	52
	Fire Training: First Responder Cert	-	-	1,540
	Fire Training: Office Supplies/Misc	-	1,188	1,000
	Fire Training: Specialists/Speakers	-	-	1,000
	Fire Truck Maintenance/Repairs	-	33,047	12,000
	Insurance (Fire)	5,500	5,695	6,000
	Workers Comp Insurance	7,000	9,000	7,000
	Legal Fees (Fire)	-	-	-
	Med Supplies: AED machines	-	-	2,000
	Med Supplies: AED pads/supplies	-	-	110
	Med Supplies: Epi-pens	-	-	825
	Med Supplies: Other	-	5,141	250

Fire Department

Med Supplies: Perishable	-	-	200
Supplies: Other	-	10	-
Utilities: Elec (Fire)	-	-	-
Utilities: Phone, Radio (Fire)	-	2,179	600
Utilities: Propane (Fire)	-	-	-
Utilities: Refuse (Fire)	-	-	-
Dedicated Expense Sub-Total:	12,500	59,481	41,727
Fire Expense Total:	32,075	77,257	69,960
Fire Balance (Prior to Unassigned Revenue):	7,825	(21,676)	(12,760)

Fire Notes:

- 1.) *Disaster Grant Info: The \$13,000 grant in FY15/16 was from the County to purchase Disaster Prep equipment. While the grant was received in FY15/16, the expenditures will be made in*
- 2.) *Fire Grant Info: The \$8,400 West Marin Grant for FY15/16 was not received prior to the end of the fiscal year. The budget assumes that payment for two years will be received in FY16/17.*
- 3.) *New Expense Categories: For this budget, the Fire Chief and the MBVFA refined the expense categories previously used. The FY15/16 Actuals reflect the previous categories while the FY16/17 Budget shows the expanded cost tracking.*

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Recreation Department

Rec Revenue	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	Community Center Classes	1,000	1,293	1,250
	Community Center Functions	-	886	750
	Donations for Rec	-	40,000	10,000
	Grants for Rec	-	-	-
	Measure A Tax	34,000	33,781	33,750
	Rentals	10,000	13,355	14,000
	Rec Revenue Total:	45,000	89,315	59,750

Rec Expense	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	General Expenses (15% Share):			
	Audit	2,250	43	10,500
	Bank & Credit Card Fees	30	30	32
	Bookkeeping	3,150	3,105	3,150
	Dues & Memberships	480	160	180
	Health Insurance (DM)	900	893	900
	Insurance (Umbrella)	1,275	998	990
	Legal Fees	150	392	375
	Office & Postage	300	612	615
	Other Operating (incl Minutes)	420	363	375
	Payroll (DM)	9,300	9,624	9,380
	Payroll Employer Taxes (DM)	720	736	863
	Payroll Service	450	465	465
	Permits & Fees	150	315	323
	Supplies	-	40	41
	Website	-	-	45
	Gen Exp (15% Share) Sub-Total:	19,575	17,776	28,233
	Dedicated Expenses:			
	Community Center Classes	-	962	1,000
	Community Center Functions	5,000	5,788	7,500
	Legal Fees (Rec)	-	-	-
	Other Operating (Rec)	-	55	-
	Payroll (Rec)	10,000	15,106	15,200
	Payroll Employer Taxes (Rec)	1,500	1,156	1,200
	Repairs & Maintenance (Rec)	12,500	5,312	5,000
	Supplies (Rec)	2,000	2,586	2,600
	Utilities: Elec (Rec)	1,000	982	1,000
	Utilities: Phone (Rec)	750	441	450
	Utilities: Propane (Rec)	350	137	200
	Utilities: Refuse (Rec)	1,000	789	800
	Dedicated Expense Sub-Total:	34,100	33,314	34,950
	Rec Expense Total:	53,675	51,090	63,183

Rec Balance (Prior to Unassigned Revenue): (8,675) 38,225 (3,433)

Recreation Department

**Recreation
Notes:**

- 1.) *Donation: The \$40,000 donation was officially unrestricted but applied to the further completion of stonework along the ramp of the Community Center.*
- 2.) *Special Tax Revenue: The Measure A Tax revenue offsets former capital expenditures for the FY14/15 playground project.*
- 3.) *Contingent Donation: A \$10,000 donation is expected from the Muir Beach Quilters to be applied to the installation of glass at the Community Center deck railing.*

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Roads Department

Roads Revenue	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	Donations for Roads	-	-	-
	Grants for Roads	-	-	-
	Roads Revenue Total:	-	-	-

Roads Expense	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	General Expenses (30% Share):			
	Audit	4,500	87	21,000
	Bank & Credit Card Fees	60	61	63
	Bookkeeping	6,300	6,211	6,300
	Dues & Memberships	960	321	360
	Health Insurance (DM)	1,800	1,786	1,800
	Insurance (Umbrella)	2,550	1,995	1,980
	Legal Fees	300	784	750
	Office & Postage	600	1,224	1,230
	Other Operating (incl Minutes)	840	725	750
	Payroll (DM)	18,600	19,248	18,761
	Payroll Employer Taxes (DM)	1,440	1,472	1,725
	Payroll Service	900	929	930
	Permits & Fees	300	631	645
	Supplies	-	79	83
	Website	-	-	90
	Gen Exp (30% Share) Sub-Total:	39,150	35,553	56,466
	Dedicated Expenses:			
	Legal Fees (Roads)	-	-	2,500
	Payroll (Roads)	5,000	7,179	7,200
	Payroll Employer Taxes (Roads)	500	549	550
	Repairs & Maintenance (Roads)	-	11,211	2,000
	Supplies (Roads)	-	173	200
	Dedicated Expense Sub-Total:	5,500	19,112	12,450
	Roads Expense Total:	44,650	54,665	68,916
	Roads Balance (Prior to Unassigned Revenue):	(44,650)	(54,665)	(68,916)

Roads Notes: 1.) Repairs & Maintenance: If the Sunset Way project is not approved as a Capital Expense, then expenses for Repairs & Maintenance may increase for FY16-17.

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Water Department

Water Revenue	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	Water Service Revenue	85,000	77,203	77,000
	Water Service Revenue (Misc)	-	990	-
	Cap Impr Fee	49,000	50,137	50,000
	Cap Impr (25% of Service)	21,250	19,301	19,000
	Donations for Water	-	-	-
	Grants for Water	-	-	-
	Water Revenue incl Cap Imp:	155,250	147,631	146,000
	Move Cap Impr to Reserves:	(49,000)	(50,137)	(50,000)
	Move 25% Service to Reserves:	(21,250)	(19,301)	(19,000)
	Water Operations Revenue:	85,000	78,193	77,000

Water Expense	Category	FY15/16 Budget	FY15/16 Actual	FY16/17 Budget
	General Expenses (40% Share):			
	Audit	6,000	116	28,000
	Bank & Credit Card Fees	80	81	84
	Bookkeeping	8,400	8,281	8,400
	Dues & Memberships	1,280	428	480
	Health Insurance (DM)	2,400	2,382	2,400
	Insurance (Umbrella)	3,400	2,660	2,640
	Legal Fees	400	1,045	1,000
	Office & Postage	800	1,632	1,640
	Other Operating (incl Minutes)	1,120	967	1,000
	Payroll (DM)	24,800	25,664	25,014
	Payroll Employer Taxes (DM)	1,920	1,963	2,300
	Payroll Service	1,200	1,239	1,240
	Permits & Fees	400	841	860
	Supplies	-	106	110
	Website	-	-	120
	Gen Exp (40% Share) Sub-Total:	52,200	47,404	75,288
	Dedicated Expenses:			
	Bank & Credit Card Fees (Water)	-	3,383	3,400
	Bookkeeping (Water)	-	3,494	3,500
	Dues & Memberships (Water)	1,200	1,325	1,350
	Health Insurance (WM)	5,000	2,457	2,500
	Legal Fees (Water)	-	1,320	1,500
	Other Operating (Water)	-	80	-
	Payroll (Water)	25,000	29,346	30,000
	Payroll Employer Taxes (Water)	1,000	2,246	2,500
	Permits & Fees (Water)	-	153	160
	Repairs & Maintenance (Water)	37,500	23,194	20,000
	Supplies (Water)	2,000	-	-
	Testing (Water)	5,000	2,268	2,300
	Treatment (Water)	8,000	7,691	8,000

Water Department

Vehicle Expense (WM)	1,800	1,800	1,900
Utilities: Elec (Water)	7,500	7,854	8,000
Utilities: Tel (WM)	750	851	875
<i>Dedicated Expense Sub-Total:</i>	<i>94,750</i>	<i>87,462</i>	<i>85,985</i>
<i>Water Expense Total:</i>	<i>146,950</i>	<i>134,865</i>	<i>161,273</i>
<i>Water Balance (Prior to Unassigned Revenue):</i>	<i>(61,950)</i>	<i>(56,672)</i>	<i>(84,273)</i>

Water Notes: 1.) See the Chartered Reserves and Capital Expenses sheet to track the Capital Improvement funds. Capital Improvement revenues have been noted above but subtracted to determine the Water Operations Balance.

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Strategic Planning - Chartered & General Revenue Per Year

Category	FY13/14	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
Fire Dept: Donation	-	-	-	-	-	-	-
Fire Dept: Grant (West Marin)	16,800	8,400	13,000	16,800	8,400	8,400	8,400
Fire Dept: Grants (Misc)	-	-	-	-	-	-	-
Fire Dept: Tax	31,697	31,363	31,363	33,400	33,400	33,400	33,400
Fire Dept: Workers Comp Reimb	-	-	11,218	7,000	7,000	7,000	7,000
	48,497	39,763	55,581	57,200	48,800	48,800	48,800

Rec Dept: CC Classes	1,390	1,375	1,293	1,250	1,250	1,250	1,250
Rec Dept: CC Functions	-	-	886	750	750	750	750
Rec Dept: Donation	126	55,000	40,000	10,000	-	-	-
Rec Dept: Grants	-	-	-	-	-	-	-
Rec Dept: Measure A Funds	-	50,841	33,781	33,750	33,750	33,750	33,750
Rec Dept: Rentals	8,158	13,800	13,355	14,000	15,000	15,000	15,000
	9,674	121,016	89,315	59,750	50,750	50,750	50,750

Roads Dept: Donations	-	4,100	-	-	-	-	-
Roads Dept: Grants	-	-	-	-	-	-	-
	-	4,100	-	-	-	-	-

Water Dept: Cap Imp Fund	71,558	69,589	69,438	69,000	69,000	69,000	69,000
Water Dept: Donations	-	-	-	-	-	-	-
Water Dept: Service Revenue	90,877	80,301	78,193	77,000	77,000	77,000	77,000
Water Dept: Grants	-	-	-	-	-	-	-
	162,435	149,890	147,631	146,000	146,000	146,000	146,000

Chartered Revenue Total:	220,606	314,769	292,527	262,950	245,550	245,550	245,550
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General Revenue Total:	164,010	155,109	157,948	159,200	159,200	159,200	159,200
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Combined Revenue Total:	384,616	469,878	450,475	422,150	404,750	404,750	404,750
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Revenue Notes:

1.) Strategic Planning: Future fiscal years are shown to allow for testing of various scenarios. The current draft budget does not include any predications for increasing revenue although the various line items should all be explored for potential expansion and greater return.

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Strategic Planning - Capital Projects by Department

Category	FY13/14	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
Fire Department Projects:							
Firehouse	2,925	500					
Hydrants for Sunset			6,152				
Disaster Prep: Tents, etc				13,000			
Storage Container							
Radio Link Storage Shed				500			
<i>Total:</i>	<i>2,925</i>	<i>500</i>	<i>6,152</i>	<i>13,500</i>	<i>-</i>	<i>-</i>	<i>-</i>
Recreation Dept Projects:							
CC: ADA Accessibility Upgrades							
CC: Bathrm Flrs, Cab, Lighting							
CC: Deck Enclosure Curtains	4,814						
CC: Deck Railing Glass				10,000			
CC: Deck Skylight Repairs							
CC: Elec Improvements				1,000			
CC: Ext Siding							
CC: Flooring				10,000			
CC: Framing & Seismic Check							
CC: Heating							
CC: Insulation							
CC: Interior Painting							
CC: Kids Room Remodel							
CC: Landscaping at Front							
CC: Landscaping at Rear							
CC: Parking/Edge of Road							
CC: Playground	66,563	107,865	761				
CC: Propane Tank Issues				1,300			
CC: Relocate Garbage Shed							
CC: Replace Door w/Window							
CC: Shelving	3,768						
CC: Stonework at Ramps			32,093	7,600			
CC: Storage Shed Door Lock				100			
CC: Topo Survey at CC	5,900						
CC: Upstairs Bthrm Remodel							
CC: Upstairs Deck Issues							
CC: Upstairs Flooring							
CC: Upstairs Heating							
CC: Upstairs Kitchen Remodel							
CC: Windows Double Glazing							
CC: Woodstove	3,699						
<i>Total:</i>	<i>84,744</i>	<i>107,865</i>	<i>32,854</i>	<i>30,000</i>	<i>-</i>	<i>-</i>	<i>-</i>

Strategic Planning - Capital Projects by Department

Category	FY13/14	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	FY19/20
Roads Department Projects:							
Charlotte's Way Re-graveling	26,550						
Resurfacing				11,000			
Shed Roof for Chipper	3,688						
Signs	138			1,500			
Sunset Way Evaluation				2,500			
Sunset Way/Cove Lane Project	4,920	44,051	3,101		?		
Sunset/Ahab Stairway		28,130					
Trailwork	546						
<i>Total:</i>	<i>35,842</i>	<i>72,181</i>	<i>3,101</i>	<i>15,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
Water Department Projects:							
Cove Lane Eng Dwg Review			1,778				
Equip & Controls	770	2,046		10,000			
Gate at Pumphouse	6,239	234	494				
Grid Connect			300				
Lower Water Tank Liner							
Lower Water Tank Roof				4,500			
Pacific Way Work		500					
Sunset Way Evaluation				2,500			
Sunset Way Project	4,920	42,637	1,508				
Upper Tank Improvements		600					
Water Tanks Air Circulator			1,224				
<i>Total:</i>	<i>11,929</i>	<i>46,017</i>	<i>5,304</i>	<i>17,000</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total of All Projects:	135,440	226,563	47,411	75,500	-	-	-

Capital Projects Notes:

1.) The draft list of Capital Projects should be expanded to address the needs and goals of the community. Estimated costs for future projects should be determined and the spreadsheet completed to schedule capital expenses and future revenue demands.

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Charter Reserves & Capital Expenses - End of Fiscal Year Balances

Category	Actual FY14/15	Actual FY15/16	Budget FY16/17
Fire Dept Reserve	106,365	86,738	60,478
Fire Capital Expense	500	6,152	13,500
Recreation Dept Reserve	-	-	-
Recreation Capital Expense	107,865	32,855	30,000
Roads Dept Reserve	-	-	-
Roads Capital Expense	72,681	3,101	15,000
Water Capital Reserve	59,991	91,803	160,803
Water Capital Expense	46,017	5,304	17,000
Emergency Ops Reserve	-	-	150,000
Unfunded Liabilities Reserve	-	-	-
Capital Expenses Total:	227,063	47,412	75,500
Debt Service (Loan Pmts for CapEx):	-	-	-
Capital Expense and Debt Pmts Total:	227,063	47,412	75,500
Total of Restricted Reserves:	166,356	178,541	371,281
Unrestricted Current Assets (Cash):	694,272	764,911	555,489
Total of Reserves and Unrestricted:	860,628	943,452	926,770

Budget Beginning Balance:	943,452
Budget Operations Revenue:	353,150
Budget Water Cap Revenue:	69,000
	1,365,602
Budget Operations Expense:	-363,332
Budget Capital Expenses:	-75,500
Budget Ending Balance:	926,770

Reserves & Expenses Note:

1. Debt Service: A line has been included above for Debt Service. If long-term loans are considered to finance future capital projects, the annual premium should be listed here. The annual Debt Service total would be deducted from the General Fund or appropriate dedicated fund, e.g. WCI. Recent years have shown a net operations gain could be applied to debt servicing a capital expense instead of depleting cash reserves. Here are loan amounts and their relative annual premium:

\$1,000,000 Loan \$67,215 Annual Pmt / 20 yrs
 \$1,500,000 Loan \$100,823 Annual Pmt / 20yrs
 \$2,000,000 Loan \$134,431 Annual Pmt / 20yrs

2. Emergency Ops Reserve: \$150K is suggested as the minimum.

Appendix A: Assets - Per Quickbooks Balance Sheet

Category	As of 06/30/15:	As of 06/30/16:	Est. by 06/30/17:
Unassigned Current (Cash)	694,272	764,911	
Fire Current	106,365	86,738	
Recreation Current	-	-	
Roads Current	-	-	
Water Current	59,991	91,803	
Current Assets Total:	860,628	943,452	-
Water System: Storage Tanks	654,493	654,493	
Water System: Land	546,323	546,323	
Water System: Mains and Valves	152,776	152,776	
Water System: Other Water System	55,638	58,924	
Water System: Equipment & Controls	37,789	39,313	
Water System: Wells	21,620	21,620	
Accumulated Depreciation	(345,401)	(345,401)	
Water System Fixed Assets Total:	1,123,238	1,128,048	
Other: Buildings	453,756	485,850	
Other: Playground	173,428	174,189	
Other: Equipment	153,535	153,535	
Other: Land - 1793 Shoreline	147,918	147,918	
Other: Road Improvements	125,589	134,843	-
Other: Fire Trucks	103,871	103,871	
Other: Land	80,573	80,573	-
Other: Fire Station	30,270	30,270	
Other: CC Furniture & Fixtures	10,467	10,467	
Other: Electric Gate	6,473	6,967	
Other: Shed Roof	3,688	3,688	
Accumulated Depreciation	(278,336)	(278,336)	
Other Fixed Assets Total:	1,011,232	1,053,835	
All Fixed Assets Total:	2,134,470	2,181,883	
Current and Fixed Assets Total:	2,995,098	3,125,335	

Muir Beach Community Services District: Budget for FY2016-2017 - DRAFT

Appendix B: Prior Year (FY2015-16) Employee Payroll & Taxes for Reference

Payroll	E. Perez	H. Pearlman	J. Alcalá	J. Gonzalez	L. Hills	S. Gonzalez	Total
<i>Recreation</i>	583	4,097	0	5,616	0	4,810	15,106
<i>Roads</i>	88	3,016	1,475	0	0	2,600	7,179
<i>Water</i>	3,652	24,283	625	0	116	670	29,346
Total	4,323	31,396	2,100	5,616	116	8,080	51,631
Payroll	B. Hansell	S. Wynn	Total	Payroll Grand Total			
<i>DM (Split)</i>	43,906	20,253	64,159	115,790			

Employee Taxes (Incl in Payroll)	E. Perez	H. Pearlman	J. Alcalá	J. Gonzalez	L. Hills	S. Gonzalez	Total
<i>Recreation</i>	112	1,010	0	430	0	760	3,123
<i>Roads</i>	17	744	273	0	0	411	1,484
<i>Water</i>	700	5,988	115	0	9	106	6,067
Total	829	7,742	388	430	9	1,277	10,675
Employee Taxes	B. Hansell	S. Wynn	Total	Payroll Taxes Grand Total			
<i>DM (Split)</i>	12,532	3,076	15,608	26,283			

Employer Taxes	E. Perez	H. Pearlman	J. Alcalá	J. Gonzalez	L. Hills	S. Gonzalez	Total
<i>Recreation</i>	45	313	0	430	0	368	1,156
<i>Roads</i>	7	231	113	0	0	199	549
<i>Water</i>	280	1,858	48	0	9	51	2,246
Total	331	2,402	161	430	9	618	3,951
Employer Taxes	B. Hansell	S. Wynn	Total	Employer Taxes Grand Total			
<i>DM (Split)</i>	3,359	1,549	4,908	8,859			