



# **Draft – Budget**

## **Fiscal Year 2017/2018**

Updated Version for May 3, 2017 Board Meeting

Please note:

May 3, 2017 Board Meeting Draft-budget has been updated with March 2017 actuals.

There has been some input from individual Board members since April 5, 2017 Board Meeting.

Complete Fire Department variable expenditure estimates are not included – will need to be submitted by the Fire Department Chief before final Budget Meeting at the end of May.

**Muir Beach Community Services District: Budget for FY 2017/2018 - Draft**

**General - Revenue and Expenses Apportioned To All Departments**

July2016-Mar017

Gen Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Property Taxes (Unassigned)	97,300	62,126	102,300
	Excess ERAF (Unassigned)	60,500	33,848	60,000
	Interest Income (Unassigned)	1,400	702	800
	Other Income (Unassigned)	-	728	
	<b>Gen Revenue Total:</b>	<b>159,200</b>	<b>97,404</b>	<b>163,100</b>

Gen Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Audit	70,000	41,090	14,000
	Bank & Credit Card Fees	210	120	3,700
	Bookkeeping	21,000	12,478	25,000
	Dues & Memberships	1,200	-	400
	Health Insurance (DM)	6,000	4,483	9,000
	Insurance (Umbrella)	6,600	(3,863)	7,000
	Legal Fees	4,000	3,636	2,000
	Office & Postage	4,100	3,018	4,000
	Other Operating (incl Minutes)	2,500	3,090	3,000
	Insurance (worker's comp)	48,230	-	1500
	Payroll (District Consultant)	120	97	6,000
	Payroll (Compromise)	22,965	-	6,000
	Payroll (DM) - Total	71,315	59,536	55,000 - 72,000
	Payroll Employer Taxes (DM)	5,750	3,216	6,600
	Payroll Service	3,100	2,416	3,100
	Permits & Fees	2,150	1,356	4,000
	Repair & Maint (non-water/roads)	16,000		16,000
	Tree Management Program	400		4,000
	Supplies (non-water)	275	4,930	4,000
	Telephone	1,200	-	1300
	Website	1,200		1,200
	<b>Gen Exp Total:</b>	<b>199,280</b>	<b>135,603</b>	<b>193,800</b>

**General Balance (Prior to Dept Allocations) :**                      **(40,080)**                      **(38,199)**                      **(30,700)**

**General Notes:**    1.) Apportionment: General Expenses are assigned to each department with the following percentages: General = 20%, Fire = 10%, Rec = 10%, Roads = 10-20%, and Water = 40%.

Fire Department				
July 2016-Mar 2017				
Fire Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Special Parcel Tax for Fire	33,400	-	33,400
	Donations for Fire	-	-	-
	Grants for Fire (Misc)	15,000	15,000	-
	Grants for Fire (West Marin)	16,800	-	-
	Workers Comp Reimbursement	7,000	-	4,500
	<b>Fire Operations Revenue:</b>	<b>72,200</b>	<b>-</b>	<b>37,900</b>
			-	
Fire Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	<b>General Expenses (10% Share):</b>	<b>19,928</b>	<b>13,550</b>	<b>19,380</b>
	<b>Gen Exp (10% Share) Sub-Total:</b>	<b>19,928</b>	<b>13,550</b>	<b>19,380</b>
	<b>Dedicated Expenses:</b>			
	Emergency Preparedness	2,000	440	-
	Fire Dept: Membership Dues	150	-	-
	Fire Equip: Station Wear	1,250	-	-
	Fire Equip: Tools/Testing	200	409	-
	Fire Equip: Expendibles	550	-	-
	Fire Equip: Turnouts	5,000	-	-
	Fire Training: EMT Re-cert	52	400	-
	Fire Training: First Responder Cert	1,540	-	-
	Fire Training: Office Supplies/Misc	1,000	-	-
	Fire Training: Specialists/Speakers	1,000	-	-
	Fire Truck Maintenance/Repairs	12,000	214	-
	Insurance (Fire) VFIS	6,000	-	6,000
	Workers Comp Insurance	7,000	1,403	4,500
	Legal Fees (Fire)	-	1,257	-
	Med Supplies: AED machines	2,000	-	-
	Med Supplies: AED pads/supplies	110	-	-
	Med Supplies: Epi-pens	825	-	-
	Med Supplies: Other	250	583	-
	Med Supplies: Perishable	200	-	-
	Supplies: Other	-	-	-
	Utilities: Elec (Fire)	180	-	1,300
	Utilities: Phone, Radio (Fire)	600	1,497	2,200
	Utilities: Propane (Fire)	-	-	-
	Utilities: Refuse (Fire)	-	-	-
	<b>Dedicated Expense Sub-Total:</b>	<b>41,907</b>	<b>6,203</b>	<b>14,000</b>
	<b>Fire Operations Expense Total:</b>	<b>61,835</b>	<b>19,753</b>	<b>33,380</b>
	<b>Fire Ops Balance (Prior to Unassigned Revenue):</b>	<b>(61,835)</b>	<b>(19,753)</b>	<b>4,520</b>

## Recreation Department

July2016-Mar2017

Rec Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Community Center Classes	1,300	-	1,200
	Community Center Functions	1,200	1,916	1,200
	Donations for Rec	10,000	5,000	
	Grants for Rec	-	-	
	Christmas Fair Revenues for Rec			1,000
	Measure A Tax	33,750	34,289	37,000
	Rentals	14,000	10,070	14,000
	<b>Rec Operations Revenue Total:</b>	<b>60,250</b>	<b>51,275</b>	<b>54,400</b>

Rec Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	<b>General Expenses (10% Share):</b>	19,928	13,550	19,380
	<b>Gen Exp (10% Share) Sub-Total:</b>	<b>19,928</b>	<b>13,550</b>	<b>19,380</b>
	<b>Dedicated Expenses:</b>			
	Community Center Classes	1,000	738	1,000
	Community Center Functions	7,500	4,578	6,000
	Community Center Functions (CF)			1,000
	Legal Fees (Rec)	-	-	
	Other Operating (Rec)	-	56	100
	Payroll (Rec)	15,200	10,832	15,000
	Payroll Employer Taxes (Rec)	1,200	829	1,200
	Repairs & Maintenance (Rec)	5,000	243	
	Trails Maintenance (budget)			1,500
	Supplies (Rec)	2,600	1,043	2,000
	Utilities: Elec (Rec)	1,000	845	1,000
	Utilities: Phone (Rec)	450	-	50
	Utilities: Propane (Rec)	200	175	300
	Utilities: Refuse (Rec)	800	592	800
	<b>Dedicated Expense Sub-Total:</b>	<b>34,950</b>	<b>19,931</b>	<b>29,950</b>
	<b>Rec Operations Expense Total:</b>	<b>54,878</b>	<b>33,481</b>	<b>49,330</b>

**Rec Ops Balance (Prior to Unassigned Revenue):** **5,372** **32,350** **5,070**

## Water Department

July 2016-Mar2017

Water Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Water Service Revenue	77,000	78,247	85,000
	Water Service Revenue (Misc)	-	6,980	500
	Cap Impr Fee	50,000	25,794	50,000
	Cap Impr (25% of Service)	19,000	19,168	20,000
	Donations for Water	-	-	
	Grants for Water	-	-	
	<b>Water Revenue incl Cap Imp:</b>	<b>146,000</b>	<b>130,189</b>	<b>155,500</b>
	Move Cap Impr to Reserves:	(50,000)	(25,794)	(50,000)
	Move 25% Service to Reserves:	(19,000)	(19,168)	(20,000)
	<b>Water Operations Revenue:</b>	<b>77,000</b>	<b>85,227</b>	<b>85,500</b>

Water Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	<b>General Expenses (40% Share):</b>	79,712	54,202	77,520
	<b>Gen Exp (40% Share) Sub-Total:</b>	<b>79,712</b>	<b>54,202</b>	<b>77,520</b>
	<b>Dedicated Expenses:</b>			
	Bank & Credit Card Fees (Water)	3,400	2,586	3,400
	Bookkeeping (Water)	3,500	2,652	3,500
	Dues & Memberships (Water)	1,350	-	1,350
	Health Insurance (WM)	2,500	1,993	
	Legal Fees (Water)	8,000	15,636	2,000
	Other Operating (Water)	-	903	4,000
	Water Management Fee (Water)	30,000	20,038	25,000
	Payroll Employer Taxes (Water)	2,500	1,532	
	Permits & Fees (Water)	160	1,363	2,000
	Repairs & Maintenance (Water)	20,000	30,452	20,000
	Supplies (Water)	-	-	2,000
	Testing (Water)	2,300	4,752	3,000
	Treatment (Water)	8,000	4,173	8,000
	Vehicle Expense (WM)	1,900	1,200	
	Utilities: Elec (Water)	8,000	7,361	10,000
	Utilities: Tel (WM)	875	792	
	<b>Dedicated Expense Sub-Total:</b>	<b>92,485</b>	<b>95,433</b>	<b>84,250</b>
	<b>Water Operations Expense Total:</b>	<b>172,197</b>	<b>149,635</b>	<b>161,770</b>

**Water Ops Balance (Prior to Unassigned Revenue):** (95,197) (64,408) (76,270)

## Roads Department

July2016-Mar2017

Roads Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	<b>Roads Operations Revenue Total:</b>			
Roads Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	<b>General Expenses (10-20% Share):</b>			
	<b>Gen Exp (10% Share) p/ project:</b>	-	-	<b>19,380</b>
	<b>Gen Exp (20% Share) p/ project:</b>			<b>38,760</b>
	<b>Dedicated Expenses:</b>			
	Legal Fees (Roads)	2,500	8,525	
	Payroll (Roads)	7,200	1,510	
	Payroll Employer Taxes (Roads)	550	116	
	Repairs & Maint (Gen Exp/Roads)	2,000	8,514	16,000
	Supplies (Roads)	200	15	
	<b>Dedicated Expense Sub-Total:</b>	<b>12,450</b>	<b>18,680</b>	<b>16,000</b>
	<b>Roads Operations Expense Total:</b>	<b>12,450</b>	<b>18,680</b>	
	<b>Roads Ops Balance (Prior to Unassigned Revenue):</b>	<b>(12,450)</b>	<b>(18,680)</b>	<b>(16,000)</b>

## Strategic Planning - Capital Projects by Department

Category	FY14/15	FY15/16	FY16/17	FY17/18	Notes:
<b>Fire Department Projects:</b>					
Firehouse	500		15,000		Pending MBVFA grant
Hydrants for Sunset		6,152			
Storage Container					
Radio Link Storage Shed			500		
<i>Total:</i>	<i>500</i>	<i>6,152</i>	<i>15,500</i>		
<b>Recreation Dept Projects:</b>					
CC: ADA Accessibility Upgrades			4,000		Received - County Grant \$5,000
CC: Bathrm Flrs, Cab, Lighting					
CC: Deck Enclosure Curtains			500		
CC: Deck Railing Glass			10,000		Potential Grant from Quilters?
CC: Deck Skylight Repairs			8,000		
CC: Defibrillator battery					
CC: Elec Improvements			1,000		
CC: Ext Siding					
CC: Fire Extinguisher inspection					
CC: Fire Sprinkler inspection					
CC: Flooring			20,000		
CC: Framing & Seismic Check					
CC: Heating					
CC: Insulation					
CC: Interior Painting			1,000		Materials only
CC: Kids Room Remodel			1,000		
CC: Landscaping at Front					
CC: Landscaping at Rear			2,500		Remaining funds previously donated
CC: Parking/Edge of Road					
CC: Playground	107,865	761			
CC: Propane Fireplace/Stove					
CC: Propane Generator					
CC: Propane Tank Issues			2,000		
CC: Relocate Garbage Shed					
CC: Replace Door w/Window			5,000		
CC: Shelving					
CC: Skylights (3)					
CC: Stonework at Ramps		32,093	7,600		Paid to date; FY15/16 grant compl.
CC: Storage Shed Door Lock			100		
CC: Topo Survey at CC					
CC: Upstairs Bthrm Remodel			1,000		Materials only
CC: Upstairs Deck Issues			7,500		Pending County grant
CC: Upstairs Flooring			3,000		
CC: Upstairs Heating			500		Materials only

## Strategic Planning - Capital Projects by Department

Category	FY14/15	FY15/16	FY16/17	FY17/18	Notes:
CC: Upstairs Kitchen Remodel			1,000		Materials only
CC: Windows Double Glazing					
Trail Improvements			15,000	1,500	Dedicated Annual Budget
<i>Total:</i>	<i>107,865</i>	<i>32,854</i>	<i>90,700</i>		-

## Roads Department Projects:

Charlotte's Way Re-graveling					
Cove Lane Culvert Repair					Possible CalOES Grant
Resurfacing			11,000	11,000	Fund for interim road repairs
Shed Roof for Chipper					
Signs			1,500		
Sunset Way Evaluation			2,500		
Sunset Way Project Plans				18,900	ILS Plan Revision
sunset Way Project Finalize	44,051	3,101		5,400	ILS Finalize - November Bid
Sunset/Ahab Stairway	28,130				
Trailwork					
<i>Total:</i>	<i>72,181</i>	<i>3,101</i>	<i>15,000</i>		

## Water Department Projects:

Cove Lane Eng Dwg Review		1,778			
Equip & Controls	2,046		34,000		
Gate at Pumphouse	234	494			
Grid Connect		300			
Lower Water Tank Liner					
Lower Water Tank Roof			4,500		
Pacific Way Bridge Waterline	500				Possible Cal OES Grant
Redwood Creek Monitoring				4,000	Instead of paying the NPS 4000 p/yr
Sunset Way Evaluation			2,500		
Sunset Way Waterline	42,637	1,508			
Upper Tank Improvements	600				
Water Tanks Air Circulator		1,224			
Water Meter Replacements			40,000		Pilot Project - possible grant funding
Waterline Re-route FVR					Possible Cal OES Grant
<i>Total:</i>	<i>46,017</i>	<i>5,304</i>	<i>81,000</i>		
<b>Total of All Projects:</b>	<b>226,563</b>	<b>47,411</b>	<b>202,200</b>		
<i>Funding by Grants, Gifts, Etc.:</i>			<b>(99,600)</b>		Assuming approval & receipt.
<i>Adjusted Cost of Projects:</i>			<b>102,600</b>		Deduction from Fund Balance.

## Capital Projects Notes: