

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

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

July2016-May2017

Gen Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Property Taxes (Unassigned)	97,300	101,849	102,300
	Excess ERAF (Unassigned)	60,500	74,849	60,000
	Interest Income (Unassigned)	1,400	852	800
	Other Income (Unassigned)	-	728	
	<b>Gen Revenue Total:</b>	<b>159,200</b>	<b>178,278</b>	<b>163,100</b>

Gen Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Audit (includes fees+bookkeeping) F	70,000	43,376	19,000
	Bank & Merchant Credit Card Fees F	210	445	500
	Bookkeeping F	21,000	15,411	5,000
	Dues & Memberships F	1,200	-	400
	Health Insurance (DM) F	6,000	4,483	9,600
	Insurance (Umbrella) F	6,600	(3,863)	7,000
	Legal Fees V	4,000	4,901	2,500
	Office & Postage F	4,100	3,813	3,000
	Other Operating (incl Minutes) F	2,500	4,304	3,000
	Insurance (worker's comp) F	1,400	-	2,400
	Payroll (District Consultant) F	120	623	6,000
	 Payroll (DM) - Total F	 72,000	 74,536	 119,600
	Payroll Employer Taxes (DM) F	5,750	3,216	8,400
	Payroll Service F	3,100	2,929	1,500
	Permits & Fees (+ election year) F	2,150	2,130	4,000
	Repair & Maint (non-water) V	16,000		4,000
	Tree Management Program F	400		4,000
	Supplies (non-water) V	275	4,930	4,000
	Telephone (moved to Indiv Depts)	1,200	-	
	Website F	1,200		4,000
	<b>Gen Exp Total:</b>	<b>129,485</b>	<b>161,234</b>	<b>207,900</b>

**General Balance (Prior to Dept Allocations) :** **29,715** **17,044** **(44,800)**

**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%.

## Muir Beach Community Services District: Budget for FY2017/2018 - Draft

Fire Department				
July 2016-May 2017				
Fire Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Special Parcel Tax for Fire	33,400	31,971	33,400
	Donations for Fire	-	-	-
	Grants for Fire (VFA Firehouse) CE	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>46,971</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>16,123</b>	<b>20,790</b>
	<b>Gen Exp (10% Share) Sub-Total:</b>	<b>19,928</b>	<b>16,123</b>	<b>20,790</b>
	<b>Dedicated Expenses:</b>			
	Emergency Preparedness	2,000	1,045	1,000
	Fire Dept: Membership Dues	150	-	150
	Fire Equip: Station Wear	1,250	-	625
	Fire Equip: Tools/Testing	200	409	200
	Fire Equip: Expendibles	550	48	550
	Fire Equip: Turnouts	5,000	-	-
	Fire Training: EMT Re-cert	52	400	150
	Fire Training: First Responder Cert	1,540	-	1,500
	Fire Training: Office Supplies/Misc	1,000	316	-
	Fire Training: Specialists/Speakers	1,000	-	500
	Fire Truck Maintenance/Repairs	12,000	214	6,000
	Insurance (Fire) VFIS	6,000	-	6,000
	Workers Comp Insurance	7,000	3,665	4,500
	Legal Fees (Fire)	-	1,257	500
	Med Supplies: AED machines	2,000	-	2,000
	Med Supplies: AED pads/supplies	110	-	110
	Med Supplies: Epi-pens	825	-	-
	Med Supplies: Other	250	535	-
	Med Supplies: Perishable	200	-	-
	Supplies: Other	-	171	180
	Utilities: Elec (Fire)	180	-	1,300
	Utilities: Phone, Radio (Fire)	600	1,681	600
	Utilities: Propane (Fire)	-	-	-
	Utilities: Refuse (Fire)	-	-	-
	<b>Dedicated Expense Sub-Total:</b>	<b>41,907</b>	<b>9,741</b>	<b>25,865</b>
	<b>Fire Operations Expense Total:</b>	<b>61,835</b>	<b>25,864</b>	<b>46,655</b>
	<b>Fire Ops Balance (Prior to Unassigned Revenue):</b>	<b>(61,835)</b>	<b>(21,107)</b>	<b>(8,755)</b>

## Muir Beach Community Services District: Budget for FY2017/2018 - Draft

Recreation Department				
July2016-May2017				
Rec Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Community Center Classes	1,300	-	1,200
	Community Center Functions	1,200	2,096	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	11,690	28,000
	<b>Rec Operations Revenue Total:</b>	<b>60,250</b>	<b>53,075</b>	<b>68,400</b>
Rec Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	<b>General Expenses (10% Share):</b>	19,928	16,123	20,790
	<b>Gen Exp (10% Share) Sub-Total:</b>	<b>19,928</b>	<b>16,123</b>	<b>20,790</b>
	<b>Dedicated Expenses:</b>			
	Community Center Classes	1,000	882	1,000
	Community Center Functions	7,500	4,578	6,000
	Community Center Functions (CF)			1,000
	Legal Fees (Rec)	-	-	-
	Other Operating (Rec)	-	111	100
	Payroll (Rec)	15,200	13,544	15,000
	Payroll Employer Taxes (Rec)	1,200	1,036	1,200
	Repairs & Maintenance (Rec)	5,000	243	1,200
	Trails Maintenance (budget)			1,500
	Supplies (Rec)	2,600	1,257	2,000
	Utilities: Elec (Rec)	1,000	991	1,000
	Utilities: Phone (Rec)	450	-	50
	Utilities: Propane (Rec)	200	175	300
	Utilities: Refuse (Rec)	800	789	900
	<b>Dedicated Expense Sub-Total:</b>	<b>34,950</b>	<b>23,606</b>	<b>31,250</b>
	<b>Rec Operations Expense Total:</b>	<b>54,878</b>	<b>39,729</b>	<b>52,040</b>
	<b>Rec Ops Balance (Prior to Unassigned Revenue):</b>	<b>5,372</b>	<b>13,346</b>	<b>16,360</b>



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Roads Department				
July 2016-May 2017				
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>20,790</b>
	<b>Gen Exp (20% Share) p/ project:</b>			<b>41,580</b>
	<b>Dedicated Expenses:</b>			
	Legal Fees (Roads)	2,500	8,525	
	Payroll (Roads)	7,200	2,462	
	Payroll Employer Taxes (Roads)	550	138	
	Repairs & Maint (Gen Exp/Roads)	2,000	8,514	12,000
	Supplies (Roads)	200	15	
	<b>Dedicated Expense Sub-Total:</b>	<b>12,450</b>	<b>19,654</b>	<b>12,000</b>
	<b>Roads Operations Expense Total:</b>	<b>12,450</b>	<b>19,654</b>	
	<b>Roads Ops Balance (Prior to Unassigned Revenue):</b>	<b>(12,450)</b>	<b>(19,654) *</b>	<b>(32,790)</b>

\* Apportioned 10% of General Expenses for projected DM time on Sunset Way Project planning.

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

## Water Department

July 2016-May2017

Water Revenue	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Water Service Revenue (100% inc) fv		77,000	91,179	154,000
	Water Service Revenue (Misc) V		-	7,070	500
	Cap Impr Fee F		50,000	26,706	50,000
	Cap Impr (25% of Service) V		19,000	22,385	38,300
	Donations for Water V		-	-	
	Grants for Water V		-	-	
	<b>Water Revenue incl Cap Imp: fv</b>		<b>146,000</b>	<b>147,340</b>	<b>242,800</b>
	Move Cap Impr to Reserves: F		(50,000)	(26,706)	(50,000)
	Move 0% CPI Service to Reserves: V		(19,000)	(22,385)	-
	<b>Water Operations Revenue:</b>		<b>77,000</b>	<b>98,249</b>	<b>192,800</b>

Water Expense	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	<b>General Expenses (40% Share):</b> F		79,712	64,493	83,160
	<b>Gen Exp (40% Share) Sub-Total:</b>		<b>79,712</b>	<b>64,493</b>	<b>83,160</b>
	<b>Dedicated Expenses:</b>				
	Bank & Credit Card Fees (Water) V		3,400	3,253	3,300
	Bookkeeping (Water) V		3,500	3,766	13,500
	Dues & Memberships (Water) F		1,350	-	1,340
	Insurance (Water) F				6,000
	Health Insurance (WM)		2,500	2,553	
	Legal Fees (Water) V		8,000	15,836	2,000
	Payroll (Compromise - WM) F				6,000
	Other Operating (Water) V		-	7,903	4,000
	Water Management (Team) F		30,000	27,323	25,000
	Payroll Employer Taxes (Water)		2,500	2,090	
	Permits & Fees (Water) F		160	2,323	2,500
	Repairs & Maintenance (Water) V		20,000	43,893	25,000
	Supplies (Water)		-	-	
	Testing (Water) V		2,300	5,218	5,000
	Treatment (Water) V		8,000	4,282	6,000
	Vehicle Expense (WM)		1,900	1,350	
	Utilities: Elec (Water) V		8,000	8,909	10,000
	Utilities: Tel (WM)		875	983	
	<b>Dedicated Expense Sub-Total:</b>		<b>92,485</b>	<b>129,682</b>	<b>109,640</b>
	<b>Water Operations Expense Total:</b>		<b>172,197</b>	<b>194,175</b>	<b>192,800</b>

**Water Ops Balance (Prior to Unassigned Revenue):** (95,197) (95,926) -