

Muir Beach Community Services District: Budget for FY 2017/2018 - Revision January 2017

General - Revenue and Expenses Apportioned To All Departments

July 2016-June 2017

Gen Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Property Taxes (Unassigned)	97,300	106,153	102,300
	Excess ERAF (Unassigned)	60,500	74,058	60,000
	Interest Income (Unassigned)	1,400	917	800
	Other Income (Unassigned)	-	728	
	Gen Revenue Total:	159,200	181,856	163,100

Gen Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Audit (includes fees+bookkeeping) F	70,000	46,020	29,000
	Bank & Credit Card Fees (District) F	210	445	500
	Bookkeeping F	21,000	16,907	15,000
	Dues & Memberships F	1,200	-	1,300
	Insurance: Health (DM) F	6,000	4,483	9,600
	Insurance: (Umbrella) F	6,600	(3,863)	7,000
	Insurance: (Worker's Comp) F	1,400	-	2,400
	Legal Fees V	4,000	4,901	2,500
	Office & Postage F	4,100	3,813	1,000
	Other Operating (incl Minutes) F	2,500	4,644	4,000
	Payroll: (District Consultant) F	120	623	3,000
	Payroll: Salary (DM) F	72,000	79,536	119,600
	Payroll: Employer Taxes (DM) F	5,750	3,216	8,400
	Payroll Service: Fees F	3,100	3,130	1,500
	Permits & Fees (+ election year) F	2,150	2,130	4,000
	Repair & Maint (non-department) V	16,000		4,000
	Tree Management Program F	400		4,000
	Supplies: (non-department) V	275	4,976	1,000
	Utilities: Telephone (RingCentral) F	1,200	-	150
	Website F	1,200		4,000
	Gen Exp Total:	219,205	170,961	221,950

General Balance (Prior to Dept Allocations) : **(60,005)** **10,895** **(58,850)**

General Notes: 1.)Apportionment: General Expenses are assigned to departments by the following percentages:
General = 30%, Fire = 10%, Rec = 10%, Roads = 10%, Water = 20%, WCI = 20%

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Fire Department

July2016-June2017

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	-	8,400
	Workers Comp Reimbursement	7,000	-	4,500
	Fire Operations Revenue:	72,200	46,971	46,300

Fire Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	General Expenses (10% Share):	19,928	17,380	22,195
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195
	Dedicated Expenses:			
	Emergency Preparedness	2,000	1,045	1,000
	Membership Dues	150	-	150
	Fire Equipment & Tools	2,750	457	2,750
	Fire Training	3,592	716	2,150
	Fire Truck: Maint/Repairs	12,000	214	6,000
	Insurance: VFIS	6,000	-	6,000
	Insurance: Workers Comp	7,000	3,665	4,500
	Legal Fees	-	1,257	500
	Supplies: Medical	1,385	706	110
	Supplies: Sta wear/Turnouts/Other	6,250	171	805
	Utilities: Electric	180	-	1,300
	Utilities: Phone, Radio	600	1,681	600
	Dedicated Expense Sub-Total:	41,907	9,912	25,865
	Fire Operations Expense Total:	61,835	27,292	48,060
	Fire Ops Balance (Prior to Unassigned Revenue):	(61,835)	(21,107)	(1,760)

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Recreation Department				
July 2016 - June 2017				
Rec Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Community Center Classes	1,300	-	1,200
	Community Center Functions	1,200	2,339	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	19,053	28,000
	Rec Operations Revenue Total:	60,250	60,681	68,400
Rec Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	General Expenses (10% Share):	19,928	17,380	22,195
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195
	Dedicated Expenses:			
	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)	-	-	0
	Other Operating (Rec)	-	183	100
	Payroll (Rec)	15,200	15,326	15,000
	Payroll Employer Taxes (Rec)	1,200	1,106	1,200
	Repairs & Maintenance (Rec)	5,000	1,698	1,200
	Trails Maintenance (budget)			1,500
	Supplies (Rec)	2,600	1,516	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
	Dedicated Expense Sub-Total:	34,950	27,244	31,250
	Rec Operations Expense Total:	54,878	44,624	53,445
	Rec Ops Balance (Prior to Unassigned Revenue):	5,372	13,346	14,955

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Roads Department

July 2016-June 2017

Roads Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
Roads Operations Revenue Total:				

Roads Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
General Expenses (10-20% Share):				
	Gen Exp (10% Share) p/ project: *	-	- *	22,195
	Gen Exp (20% Share) p/ project:			
Dedicated Expenses:				
	Legal Fees (Roads)	2,500	8,525	
	Payroll (Roads)	7,200	2,632	
	Payroll Employer Taxes (Roads)	550	151	
	Repairs & Maint (Gen Exp/Roads)	2,000	8,526	15,000
	Supplies (Roads)	200	15	
	Dedicated Expense Sub-Total:	12,450	19,849	15,000
	Roads Operations Expense Total:	12,450	19,849	37,195
Roads Ops Balance (Prior to Unassigned Revenue):				
		(12,450)	(19,849) *	(37,195)

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

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Water Department					
July 2016-June2017					
Water Revenue	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Water Service Revenue	fv	77,000	89,718	80,000
	Water Service Revenue (Misc)	V	-	11,519	800
	Cap Impr Fee	F	50,000	50,350	50,000
	Cap Impr (25% of Service)	V	19,000	22,385	19,760
	Donations for Water	V	-	-	
	Grants for Water	V	-	-	
	Water Revenue incl Cap Imp:	fv	146,000	173,972	150,560
	Move Cap Impr to Reserves:	F	(50,000)	(50,350)	(50,000)
	Move 25% CPI Service to Reserves:	V	(19,000)	(22,385)	(19,760)
	Water Cap Impr+ 25%CPI Reveues:				(69,760)
	Water Operations Revenue:		77,000	101,237	80,800
	Water Cap Impr Reserves:				69,760

Water Expense	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget
	Gen Expenses (Water 20% Share):	F	79,712	69,522	44,390
	Gen Expenses (WCI 20% Share):				44,390
	Gen Exp (40% Share) Sub-Total:		79,712	69,522	88,780
	Dedicated Expenses:				
	Bank Credit Card Fees (Customer)	V	3,400	3,284	3,300
	Bookkeeping (Water)	V	3,500	3,919	3,500
	Dues & Memberships (Water)	F	1,350	-	1,340
	Insurance (Water)	F			6,000
	Health Insurance (WM)	F	2,500	2,553	0
	Legal Fees (Water)	V	8,000	15,836	2,000
	Payroll (Compromise - WM)	F			6,000
	Other Operating (Water)	V	-	7,464	4,000
	Water Management (Team)	F	30,000	30,705	35,500
	Payroll Employer Taxes (Water)	F	2,500	2,266	0
	Permits & Fees (Water)	F	160	2,323	2,500
	Repairs & Maintenance (Water)	V	20,000	54,807	25,000
	Supplies (Water)	V	-	-	0
	Testing (Water)	V	2,300	5,316	5,000
	Treatment (Water)	V	8,000	8,433	6,000
	Vehicle Expense (WM)	F	1,900	1,350	0
	Utilities: Elec (Water)	V	8,000	8,917	10,000
	Utilities: Tel (WM)	F	875	1,052	0
	Dedicated Expense Sub-Total:		92,485	148,225	110,140
	Water Operations Expense Total:		172,197	217,747	154,530
	Water Ops Balance (Prior to Unassigned Revenue):		(95,197)	(116,510)	(73,730)
	Water Capital Improvement (Balance to reserves)				25,370