



MUIR BEACH COMMUNITY SERVICES DISTRICT

19 Seacape Drive □ Muir Beach, CA 94965 □ 415 383 9969 □ www.muirbeachcsd.com

AGENDA

Regular Meeting of the Board of Directors

Wednesday, May 30, 2018 7:00 PM

Muir Beach Community Center

19 Seacape Drive

Muir Beach, CA 94965

***TIMING OF AGENDA ITEMS:** The Board attempts to hear all items in order as stated on the agenda, however it reserves the right to take items out of the order listed at any time during the course of the meeting. The following items will be considered, and any item can be discussed, acted upon, or approved during the course of the meeting.*

***SPECIAL NEEDS:** In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District Manager at 415-388-7804. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure participation in the meeting.*

7:00 pm	Item 1: Call to Order
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Board: Victoria Hamilton-Rivers (Board President), Leighton Hills (Board Vice-President), Gary Friedman (Director), Peter Lambert (Director), Steven Shaffer (Director)

Staff: Mary Halley (District Manager), Leslie Riehl (Treasurer) Chris Gove (Fire Chief)

Item 2: Approval of Agenda

The following item or items were not included in this agenda, along with the reason for not being included. Pursuant to the Bylaws of the Muir Beach Community Services District, the Board of Directors may now by motion require that the item or items be added back to this meeting's agenda. Should the item or items require research or preparation by staff or by member(s) of the Board of Directors in order to be properly heard, the item or items may be deferred to a subsequent meeting. The motion to approve this agenda may be without change or may be to re-include any item or items listed below.

Items removed from Agenda: None

Item 3: Consent Calendar

All items on the Consent Calendar are considered to be either routine or non-controversial and will be enacted by a single blanket action of the Board. Upon request from a Board member or any member of the public, individual items may be removed from the Consent Calendar in which case they will be discussed in the meeting (under Items Removed from the Consent Calendar).

A. Approval of Draft Minutes from Regular Board Meeting of 4/25/18.

MBCSD Agenda 5-30-2018

Item 4: Items Removed from Consent Calendar

Items moved from the Consent Calendar to the Regular Agenda, if any.

Item 5: Treasurer's Report

Treasurer Leslie Riehl will review the highlights of the Treasurer's report.

Item 6: District Manager Report

District Manager Mary Halley will present highlights from the District Manager's Report.

Item 7: Fire Department Report

Fire Chief Chris Gove will present his report – including discussion on applying for a Marin County Board of Supervisors' grant for an emergency alert siren to be located at Green Gulch.

Item 8: Policy Review of General Overhead Allocation

The Board will review fiscal policy regarding the allocation of general overhead expense to past and present audits, future budgets and audits, as well as the role of the Audit Committee.

- a) Past and Present Budgets and Audits
- b) Future Budgets and Audits
- c) Role of the Audit Committee

Item 9: Draft-Budget FY 2018-2019

The first reading of two versions of the proposed Draft-Budget will be presented by the District Manager and Treasurer for Board discussion. *See Draft-Budgets attached.* The second reading and approval will be held at the June 27, 2018 Board meeting.

Item 10: Dog Park

Resident Anne Jeschke will present a proposal for a Dog Park to be located at the Community Center in the open space just above the playground and below the facility.

Item 11: MBCC Rental Deposits

The Board will discuss the need for all for-fee-rentals at the MBCC to be required to pay a rental fee deposit to provide an incentive to ensure that renters abide by the MBCC rental rules.

Item 12: Security Cameras

Resident Laurie Piel requested the topic of security cameras be discussed by the community and Board as it pertains to District property and public security.

Item 13: MBCC Facilities Manager

Resident Laurie Piel would like to start the conversation around the potential need for a MBCC Facilities Manager. *See attached MBCC Facilities Manager discussion item.*

Item 14: Easement Repair and Bikes

Resident Barbara Schoenfeld requested that the discussion of easement issues pertaining to bikes be added to the continuation of easement repairs as they create deep cuts in the trails. Also, safety concerns for pedestrians due to the destruction of trails, and sharing the easements with bikes, has made it unsafe for walkers.

Item 15: Public Open Time

Please note:

1. Topics should be within the jurisdiction of the CSD (Water, Roads, Fire Protection, & Recreation).
2. The topic should not be elsewhere on the agenda.
3. The Board and staff may only briefly respond to statements and questions (i.e. the legal requirement for items not posted on an agenda which otherwise informs community members that a topic is up for discussion and/or action.)
4. Public comments are limited to 3 minutes per speaker, unless waived by the Board.
5. The period for public open time is limited to 10 minutes, unless waived by the Board.

Item 16: Recognitions & Board Member Items

Board recognitions and pending events of interest to the community.

Item 17: Adjournment

Next Agenda Meeting Date: Wednesday, June 20, 2018

Next Board Meeting Date: Wednesday, June 27, 2018

MUIR BEACH COMMUNITY SERVICES DISTRICT
Minutes of the Board of Directors' meeting held on
Wednesday, April 25, 2018

OFFICIAL MINUTES ONLY UPON APPROVAL

Prior to approval of these minutes by the Board of Directors in a public meeting, these minutes are draft only and subject to change. Upon approval by the Board, these minutes become the Official Minutes of the meeting.

Item 1 Closed Session Item:

A closed session was held prior to the public meeting to discuss employee matters.

Item 2 Call to Order:

Hamilton-Rivers called the meeting of the Muir Beach Community Services District Board of Directors to order at approximately 7:11 PM.

Directors present: Gary Friedman, Victoria Hamilton-Rivers, Peter Lambert,
Steve Shaffer, Leighton Hills

Staff present: Mary Halley, District Manager
Leslie Riehl, District Treasurer

Item 3 Report of Action Taken During Closed Session:

The Board did not perform an extensive evaluation of Halley in the closed session that took place prior to this public meeting. Her work was commended especially in light of her performing as the sole District Manager instead of Co-District Manager. It was proposed during this open session that Mary's annual salary be increased by \$10,000 to \$65,000 effective immediately. The Board will review her salary on or about November 28. Hamilton-Rivers asked the public to be considerate when asking for Halley's time. Hills is willing to help informally with some of the tasks the job requires.

MOTION: To approve a salary increase for Mary Halley to an annual salary of
\$65,000 effective immediately, to be reviewed at or about the November
28 regular Board of Directors' meeting.
Moved: Hills, seconded by Shaffer
Vote: AYES: Unanimous

Item 4 Adoption of Agenda:

Hills gave an explanation of the format of the new agenda as stipulated by the amended bylaws. The agenda identifies proposed items that were not included on the agenda and gives the Board an opportunity to add any listed item back to the agenda. Approval of the agenda as prepared affirms that no items will be added back to the agenda.

MOTION: To adopt the agenda as prepared.
Moved: Hills, seconded by Lambert
Vote: AYES: Unanimous

1 **Item 5 Approval of Consent Calendar:**

- 2
3 A. Draft Minutes of the Regular Meeting held 3/28/18, as submitted.
4 B. Quarterly Financial Reports dated 3/31/18, as submitted.

5
6 MOTION: To adopt the consent calendar.
7 Moved: Lambert, seconded by Shaffer
8 Vote: AYES: Unanimous
9

10 **Item 6 Items Removed from Consent Calendar:**

11
12 No items were removed from the Consent Calendar.
13

14 **Item 7 Treasurer's Report:**

15
16 Treasurer Riehl offered a brief report. There are still items being worked out for the budget. A draft
17 budget will be submitted for next month's meeting with anticipation of a vote on the budget at the June
18 meeting.
19

20 She and Halley are working on devising a clear differentiation between the Water Fund and the
21 Government Fund.
22

23 MOTION: To approve the financial separation of the Muir Beach CSD
24 responsibilities into two operations: Government Services and Water
25 Department.
26 Moved: Hamilton-Rivers, seconded by Shaffer
27 Vote: AYES: Unanimous
28

29 Riehl would like the Board to authorize opening three new accounts – one for the water funds, two for
30 CDs not to exceed \$250,000 each. The existing accounts at First National Bank will remain.
31

32 MOTION: To authorize the District Manager to open three additional accounts, one
33 at First Republic Bank and the other two at Barclays Bank, Capital One
34 or Umqua in any combination.
35 Moved: Hamilton-Rivers, seconded by Hills
36 Vote: AYES: Unanimous
37

38 MOTION: To authorize each bank account to have three designated signers on
39 each account: District Manager, Board President and Lambert
40 Moved: Hills, seconded by Shaffer
41 Vote: AYES: Unanimous
42

43 Additional items in her report can be found online.
44

45 **Item 8 Treasurer's Job Description:**

46
47 Hills reported. John Lavine had offered comments on the treasurer job description which were
48 addressed. One suggested change in language could not be made, as it was a direct quote from the
49 government code. The other was ambiguous wording that was changed.
50

51 It was clarified that the District Manager and the Treasurer each report directly to the Board.
52

53 There was discussion about the responsibilities of the District Manager versus those of the Treasurer.
54 Hills suggested omitting language that appeared to be problematical.
55

1 MOTION: To adopt the Treasurer's Job Description omitting the second sentence
2 in the description.
3 Moved: Hills, seconded by Hamilton-Rivers
4 Vote: AYES: Unanimous
5

6 **Item 9 District Manager's Report:**
7

8 Halley provided highlights of her written report which included: effects of the April storm; renegotiating
9 the Water Team's contract; water permit modifications with the NPS; a new, secured propane tank at the
10 Community Center; approval by Marin County Environmental Health Services to do a pump out at the
11 proposed site of the new fire barn; her inclusion in Rodoni's TOT working group; Pacific Way repairs;
12 insurances; the new Community Center Facilities Advisory Committee.
13

14 Hills commented on the 2008 audit. Income from the Water Department was 122% greater than shown in
15 the prior audit report as a result of corrections that were made. The auditor had mistakenly allocated
16 100% of salaries to the Water Department and had computed depreciation using overly short asset lives.
17

18 Hamilton-Rivers' had questions about the strategic plan as it relates to CSD finances which were
19 answered.
20

21 **Item 10 Wetland Parcel Mitigation Funding:**
22

23 Hills reported. The parcel was initially purchased from Jon Rauh, with funds donated to the CSD upon
24 the recommendation of Mike Moore, to build a new fire house. Because of permitting difficulties
25 Supervisor Kinsey had offered reimbursement for the cost of the parcel but had not followed through by
26 the time he left office. Supervisor Rodoni has been in contact with Caltrans who is willing to reimburse
27 the CSD. There was public and Board discussion about possible uses of the property and its disposition.
28

29 **Item 11 Fire Department Report:**
30

31 Chief Gove reported. There was a fire symposium on April 17th of this month. He noted the legal
32 requirement for homeowners to create defensible space on their properties. The MBVFA has offered
33 \$15,000 for preliminary soft costs for the new firehouse. Gove requested the following two motions:
34

35 MOTION: To authorize an addition to the Fire Department budget of up to \$6,000
36 for medical training for fire crew.
37 Moved: Hills, seconded by Shaffer
38 Vote: AYES: Unanimous
39

40 MOTION: To authorize the spending of up to \$15,000 on soft costs associated with
41 construction of the new fire station contingent upon donation of a like
42 amount from the MBVFA.
43 Moved: Hills, seconded by Shaffer
44 Vote: AYES: Unanimous
45

46 **Item 12 Water Managers' Employment Contract Agreement:**
47

48 The Board previously approved a Water Managers' contract that included the requirement that the Water
49 management Team would provide their own Worker's Compensation Insurance as part of the negotiated
50 terms. The team has not been able to successfully secure a Worker's Compensation policy, so the
51 District is now reconfiguring the original agreement into an employment contract to hire the four-member
52 team members as employees of the District. This would allow them to be covered under the District's
53 policy.
54

1 Halley did the math and determined that reducing their current rates by 8% would cover the costs of
2 adding them to the Workers' Compensation policy and of the employer payroll taxes. The change would
3 be revenue neutral. There was consensus among Board members that the change from independent
4 contractor status to employee status should be revenue neutral to the District.

5
6 **Item 13 Approval of Supplemental to NPS-MOU Agreement:**

7
8 As part of the State water permit modification process to add the Banducci connection to the MBCSD
9 water system, the State required additional infrastructure to bring the system up to current standards.
10 The District has negotiated a supplemental agreement to the original MOU that provides that the NPS will
11 reimburse the CSD completely for the installation of the required equipment.

12
13 MOTION: To adopt the MOU as proposed.
14 Moved: Hills, seconded by Friedman
15 Vote: AYES: Unanimous

16
17 **Item 14 Storm Repairs:**

18
19 The early April storm caused road, easement and culvert damage. Shaffer did a walk-about and
20 determined small projects that needed to be done.

21
22 MOTION: To approve an amount of up to \$2,000 to instigate repairs needed due to
23 the storm.
24 Moved: Shaffer, seconded by Hills
25 Vote: AYES: Unanimous

26
27 There was public comment about various other road, easement and culvert issues.

28
29 MOTION: To increase the budget amount for Repairs and Maintenance by \$10,000
30 to be used as determined by the District Manager.
31 Moved: Hills, seconded by Friedman
32 Vote: AYES: Unanimous

33
34 **Item 15 Transient Occupancy Tax 2 Report:**

35
36 Friedman reported on Supervisor Rodoni's proposed Transient Occupancy Tax 2, which will be added to
37 the existing short-term rental tax in West Marin only, and how it could affect Muir Beach in terms of a
38 possible source of Fire Department revenues and affordable housing opportunities. Proposed ballot
39 language and TOT2 draft uses can be found on the website.

40
41 **Item 16 Public Open Time:**

42
43 A resident's comments precipitated a discussion about long buses on Highway One.

44
45 Friedman commented on efforts to make certain trails safer by making them one-way for bicycles.

46
47 **Item 17 Recognitions and Board Member Items:**

48
49 Tayeko thanked Mary for repair work that was done. She also thanked the Fire Department.

50
51 Hamilton-Rivers thanked a number people for their efforts during the storm.

52
53 The next meeting is scheduled for May 30. The meeting to set the agenda is scheduled for May 23.

1 **Item 18 Adjournment:**

2
3 MOTION: To adjourn the meeting.
4 Moved: Hills, seconded by Shaffer
5 Vote: AYES: Unanimous
6

7 The meeting adjourned at approximately 9:40 PM.

Muir Beach Community Services District

Balance Sheet

As of April 30, 2018

Accrual Basis

	Apr 30, 18
ASSETS	
Current Assets	
Checking/Savings	
FNB MMF - General Fund	799,829
FNB Checking	
FNB WCI	176,865
FNB Fire	174,307
FNB General Fund	(102,199)
Total FNB Checking	248,972
Total Checking/Savings	1,048,801
Other Current Assets	
Due from Water Ops to Gen'l Fd	34,334
Total Other Current Assets	34,334
Accounts Receivable	
Receivables	1,245
Total Accounts Receivable	1,245
Total Current Assets	1,084,381
Fixed Assets	
Water System Assets	
100-Year Equipment Post 2008	652,370
Historic Water System Equipment	546,323
40-Year Equipment Post 2008	106,700
Mains and Valves	60,939
Other Water System Assets	54,217
10-Year Equipment Post 2008	38,184
Wells	21,620
20-Year Equipment Post 2008	7,312
Equipment and Controls	6,973
5-Year Equipment Post 2008	4,084
Accumulated Depreciation	(345,401)
Total Water System Assets	1,153,322
Other Fixed Assets	
Buildings	499,931
Playground Upgrades	174,189
Road Improvements	156,892
Equipment	153,535
Land - Fire Station	148,661
Equipment - Fire Trucks	103,871
Land	80,573
Buildings - Fire Station	30,270
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(278,336)
Total Other Fixed Assets	1,090,708
Total Fixed Assets	2,244,030
TOTAL ASSETS	3,328,410
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	

Muir Beach Community Services District

Balance Sheet

As of April 30, 2018

Accrual Basis

	Apr 30, 18
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	34,334
Total Other Current Liabilities	34,334
Accounts Payable	
Accounts Payable	14,393
Total Accounts Payable	14,393
Credit Cards	
Credit Card	765
Total Credit Cards	765
Total Current Liabilities	49,491
Total Liabilities	49,491
Equity	
Retained Earnings	3,158,583
Net Income	120,336
Total Equity	3,278,919
TOTAL LIABILITIES & EQUITY	3,328,410

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05/10/18

Accrual Basis

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
April 2018

	Apr 18
Income	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	40,923
Refund - Educational Deductions	34,052
Total Property Tax Revenues	74,975
Measure A Revenues	18,303
\$200 Parcel Tax for Fire	13,972
Total Combined Tax Revenues	107,251
Other Income	428
Recreational Activities Income	
Community Functions Income	216
Rental Income	70
Total Recreational Activities Income	286
Interest Income	68
Total Income	108,033
Expense	
Repairs & Maint (non-water)	8,203
Insurance - Fire, P&L, Umbrella	5,946
Payroll Expenses	
Wages	4,372
Employer Payroll Taxes	475
Payroll Service	174
Total Payroll Expenses	5,021
Fire Dept Expenses	
Firefighting Equipment	2,302
Uniforms	495
Medical Supplies	86
Phone, Radio Link for Bolinas	86
Total Fire Dept Expenses	2,968
Bookkeeping	1,547
Other Operating Expenses	1,131
Permits & Fees	886
Legal Expense	880
Health Insurance	782
Utilities	
Refuse Service	429
Electric	78
Propane	30
Telephone	22
Total Utilities	559
Audit Expense	553
Supplies (non-water)	538
Community Classes & Functions	
Community Center Functions	315
Total Community Classes & Functions	315
Office and Postage	171
Bank Fees & Credit Card Fees	10
Total Expense	29,511
Net Income	78,522

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Accrual Basis

Muir Beach Community Services District
Profit & Loss - Water (Operations,WCI)
April 2018

	Apr 18
Income	
Combined Water Revenues	
Water Capital Improvement Revs	
Capital Improvement Fees	850
Total Water Capital Improvement Revs	850
Water Operations Revenues	
Field for Billing Notices	0
Water Service Revenues	(0)
Total Water Operations Revenues	(0)
Total Combined Water Revenues	850
Total Income	850
Expense	
Water Enterprise	
Water Mgmt Team	2,650
Water Testing	649
Water Treatment	81
Total Water Enterprise	3,380
Payroll Expenses	
Wages	1,833
Total Payroll Expenses	1,833
Utilities	
Electric	797
Total Utilities	797
Bookkeeping	536
Legal Expense	440
Dues & Memberships	402
Bank Fees & Credit Card Fees	362
Total Expense	7,750
Net Income	(6,900)

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05/10/18

Accrual Basis

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
April 2018

Date	Name	Memo	Amount
Audit Expense			
04/08/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	468
04/30/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	85
Total Audit Expense			553
Bank Fees & Credit Card Fees			
04/09/2018	Intuit Payment Solution Transaction...		327
04/30/2018		Batch Fee ID=1771556542	20
04/08/2018		Batch Fee ID=1897296341	15
04/30/2018		Service Charge	10
Total Bank Fees & Credit Card Fees			372
Bookkeeping			
04/08/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	502
04/30/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	1,046
04/08/2018	Mullin, Sharon	Water	451
04/30/2018	Mullin, Sharon	Water	85
Total Bookkeeping			2,083
Dues & Memberships			
04/02/2018	California Rural Water Assn.	Annual membership dues	402
Total Dues & Memberships			402
Fire Dept Expenses			
Firefighting Equipment			
04/23/2018	Wolfe Communications	6 pagers & accessories	2,302
Total Firefighting Equipment			2,302
Phone, Radio Link for Bolinas			
04/26/2018	AT&T	Phone @ fire barn; 415 380-9627	86
Total Phone, Radio Link for Bolinas			86
Total Fire Dept Expenses			2,388
Health Insurance			
04/16/2018	CALPERS	Halley	782
Total Health Insurance			782
Insurance - Fire, P&L, Umbrella			
04/04/2018	CRWRMA	Memorandum of Coverage Contribution	5,946
Total Insurance - Fire, P&L, Umbrella			5,946
Legal Expense			
04/26/2018	Marin County Tax Collector	Legal fees: Jan, Feb, Mar	440
04/26/2018	Marin County Tax Collector	Legal fees: Jan, Feb, Mar	880
Total Legal Expense			1,320
Office and Postage			
04/24/2018	FedEx Office	Board meeting packet	123
04/08/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	23
04/08/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	8
04/30/2018	Mullin, Sharon	Bookkeeping/minutes/water/audit	8
04/14/2018	Adobe Systems	Software subscription	10
Total Office and Postage			171
Other Operating Expenses			
04/08/2018	Mullin, Sharon	Minutes	570
04/30/2018	Mullin, Sharon	Minutes	561
Total Other Operating Expenses			1,131
Permits & Fees			

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05/10/18

Accrual Basis

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
April 2018

Date	Name	Memo	Amount
04/13/2018	Marin County Treasurer	County Administration Fees	807
04/13/2018	Marin County Treasurer	County Administration Fees	79
Total Permits & Fees			886
Repairs & Maint (non-water)			
04/29/2018	Swarts Co.	New handrails & stair repair	7,450
04/20/2018	Daves Appliance	Oven service	172
04/09/2018	McPhail's	Securing propane tank at CC	582
Total Repairs & Maint (non-water)			8,203
Supplies (non-water)			
04/19/2018	Musician's Friend	Cables for PA system	12
04/19/2018	Musician's Friend	Mics for PA system	186
04/13/2018	Musician's Friend	PA system for Board meetings	312
04/19/2018	Amazon.com	PA system for Board meetings	28
Total Supplies (non-water)			538
Utilities			
Electric			
04/16/2018	SMITH, Brent (1104)	Credit for electricity usage	8
04/26/2018	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	58
04/26/2018	PG&E Firehouse 6226-2	Electric - Firehouse	21
04/26/2018	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	214
04/26/2018	PG&E Pumping from Wells 745-7	Pumping	575
Total Electric			875
Propane			
04/09/2018	McPhail's	Propane	30
Total Propane			30
Refuse Service			
04/24/2018	United Site Services, Inc.	Portable restroom - Pumphouse	34
04/01/2018	Recology	Refuse service	197
04/01/2018	Recology	Refuse service	197
Total Refuse Service			429
Telephone			
04/03/2018	Ooma	Telephone	4
04/04/2018	Ooma	Telephone	5
04/17/2018	Ooma	Telephone	4
04/29/2018	Ooma	Telephone	4
04/29/2018	Ooma	Telephone	4
Total Telephone			22
Total Utilities			1,356
Water Enterprise			
Water Testing			
04/12/2018	Brelje and Race Laboratories, Inc.	Water testing	70
04/09/2018	Brelje and Race Laboratories, Inc.	Water testing	154
04/06/2018	Brelje and Race Laboratories, Inc.	Water testing	120
04/17/2018	Brelje and Race Laboratories, Inc.	Water testing	280
04/03/2018	Public Health Laboratory	Water testing; acct. 733	25
Total Water Testing			649
Water Treatment			
04/06/2018	Herb's Pool Service	Chlorine	81
Total Water Treatment			81
Total Water Enterprise			730
TOTAL			26,861

COMPENSATION REPORT

Name		7/1/2016 to 6/30/2017	7/1/2017 to 4/30/2018	Notes
Halley	Mary	-	44,503	Annual salary: \$55,000 - Hire date 7/10/17. Salary increase to \$65,000 effective 5/1/18.
DeGroot	Mike	-	35,886	Annual salary: \$55,000 - Hire date 7/10/17. Employment ended effective 1/31/18.
Gonzales	Salvador	8,180	7,100	Hourly rate increased 11/13/2012 to \$20/hr from \$17/hr.
Gonzales	Juana	5,886	5,256	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	\$ 30,945	\$ 3,598	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Hills	Leighton	1,094	2,037	Employment ended effective 11/16/17.
Hansell	Bill	42,008	-	Annual salary: \$55,000 - Hire date 11/1/15. Resigned 1/18/17.
		<u>\$ 88,113</u>	<u>\$ 98,380</u>	

Muir Beach Community Services District: Budget vs. Actual - year-to-date

General - Revenue and Expenses Apportioned To All Departments

Gen Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Property Taxes (Unassigned)	102,300	102,350	100%
	Excess ERAF (Unassigned)	60,000	75,990	127%
	Interest Income (Unassigned)	800	666	83%
	Other Income (Unassigned)	-	528	
	Gen Revenue Total:	163,100	179,534	110%

Gen Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Audit	29,000	28,344	98%
	Bank & Credit Card Fees	500	100	20%
	Bookkeeping	15,000	14,518	97%
	Dues & Memberships	1,300	1,073	83%
	Health Insurance (DM)	9,600	7,595	79%
	Insurance (Umbrella)	7,000	5,946	85%
	Insurance (Workers Comp)	2,400	(723)	-30%
	Legal Fees	2,500	4,620	185%
	Office & Postage	1,000	1,825	183%
	Other Operating (incl Minutes)	4,000	4,222	106%
	Payroll (District Consultant)	3,000	2,833	94%
	Payroll (DM) - Total	119,600	18,951	16%
	Payroll Employer Taxes (DM)	8,400	1,450	17%
	Payroll Service	1,500	1,657	110%
	Permits & Fees	4,000	2,730	68%
	Repair & Maint (non-water)	4,000	679	17%
	Tree Management Program	4,000	-	0%
	Supplies	1,000	764	76%
	Utilities	150	403	269%
	Website	4,000	2,430	61%
	Gen Exp Total:	221,950	99,417	45%

General Balance (Prior to Dept Allocations) : **(58,850)** **80,117** **-136%**

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

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Fire Department

Fire Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Special Parcel Tax for Fire	33,400	34,867	104%
	Donations for Fire	-	3,000	
	Grants for Fire (Misc)	-	-	
	Grants for Fire (West Marin)	8,400	8,400	100%
	Workers Comp Reimbursement	4,500	-	0%
	Fire Revenue incl Cap Imp Rev:	46,300	46,267	100%
	Deduct Cap Imp Revenue:	-	-	
	Fire Operations Revenue:	46,300	46,267	100%

Fire Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	2,900	2,834	98%
	Bank & Credit Card Fees	50	10	20%
	Bookkeeping	1,500	1,452	97%
	Dues & Memberships	130	107	83%
	Health Insurance (DM)	960	760	79%
	Insurance (Umbrella)	700	595	85%
	Insurance (Workers Comp)	250	(72)	-29%
	Legal Fees	100	462	462%
	Office & Postage	400	183	46%
	Other Operating (incl Minutes)	240	422	176%
	Payroll (District Consultant)	300	283	94%
	Payroll (DM) - Total	11,960	11,371	95%
	Payroll Employer Taxes (DM)	840	870	104%
	Payroll Service	150	166	110%
	Permits & Fees	400	273	68%
	Repair & Maint (non-water)	400	68	17%
	Tree Management Program	400	-	0%
	Supplies	100	76	76%
	Utilities	15	40	269%
	Website	400	243	61%
	Gen Exp (10% Share) Sub-Total:	22,195	20,143	91%

Dedicated Expenses:

Emergency Preparedness	1,000	605	61%
Membership Dues	150	316	211%
Fire Equip & Tools	2,750	4,268	155%
Fire Training	8,150	133	2%
Fire Truck Maint & Repair	6,000	2,959	49%
Insurance: VFIS	6,000	-	0%
Insurance: Workers Comp	4,500	-	0%
Legal	500	-	0%
Supplies: Medical	110	965	877%
Supplies: Sta wear/Turnouts	805	4,897	608%
Utilities: Electric	1,300	165	13%

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Fire Department

Fire Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Utilities: Phone, Radio	600	855	143%
	Dedicated Expense Sub-Total:	31,865	15,163	48%
	Fire Operations Expense Total:	54,060	35,306	65%
	Fire Ops Balance (Prior to Unassigned Revenue):	(7,760)	10,961	-141%

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Recreation Department

Rec Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Community Center Classes	1,200	-	0%
	Community Center Functions	1,200	2,895	241%
	Donations for Rec	-	-	
	Christmas Faire Revenues	1,000	-	0%
	Measure A Tax	37,000	35,606	96%
	Rentals	28,000	16,520	59%
	Rec Operations Revenue Total:	68,400	55,021	80%

Rec Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	2,900	2,834	98%
	Bank & Credit Card Fees	50	10	20%
	Bookkeeping	1,500	1,452	97%
	Dues & Memberships	130	107	83%
	Health Insurance (DM)	960	760	79%
	Insurance (Umbrella)	700	595	85%
	Insurance (Workers Comp)	250	(72)	-29%
	Legal Fees	100	462	462%
	Office & Postage	400	183	46%
	Other Operating (incl Minutes)	240	422	176%
	Payroll (District Consultant)	300	283	94%
	Payroll (DM) - Total	11,960	17,529	147%
	Payroll Employer Taxes (DM)	840	1,341	160%
	Payroll Service	150	166	110%
	Permits & Fees	400	273	68%
	Repair & Maint (non-water)	400	68	17%
	Tree Management Program	400	-	0%
	Supplies	100	76	76%
	Utilities	15	40	269%
	Website	400	243	61%
	Gen Exp (10% Share) Sub-Total:	22,195	26,772	121%

Dedicated Expenses:

	Community Center Classes	1,000	104	10%
	Community Center Functions	6,000	5,221	87%
	Community Center Functions (CF)	1,000	1,200	120%
	Legal Fees (Rec)	-	-	
	Other Operating (Rec)	100	1,325	1325%
	Payroll (Rec)	15,000	-	0%
	Payroll Employer Taxes (Rec)	1,200	-	0%
	Repairs & Maintenance (Rec)	1,200	25,247	2104%

	Trails Maintenance	1,500	-	0%
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Muir Beach Community Services District: Budget vs. Actual - year-to-date

Recreation Department

Rec Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Supplies (Rec)	2,000	2,124	106%
	Utilities: Elec (Rec)	1,000	813	81%
	Utilities: Phone (Rec)	50	-	0%
	Utilities: Propane (Rec)	300	61	20%
	Utilities: Refuse (Rec)	900	1,125	125%
	Dedicated Expense Sub-Total:	31,250	37,220	119%
	Rec Operations Expense Total:	53,445	63,992	120%
	Rec Ops Balance (Prior to Unassigned Revenue):	14,955	(8,971)	-60%

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Roads Department

Roads Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	16,551	
	Roads Revenue incl Cap Imp Rev:	-	16,551	
	Deduct Cap Imp Revenue:	-	(16,551)	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (10% Share):			
	Audit	2,900	5,669	195%
	Bank & Credit Card Fees	50	20	40%
	Bookkeeping	1,500	2,904	194%
	Dues & Memberships	130	215	165%
	Health Insurance (DM)	960	1,519	158%
	Insurance (Umbrella)	700	1,189	170%
	Insurance (Workers Comp)	240	(145)	-60%
	Legal Fees	250	924	370%
	Office & Postage	100	365	365%
	Other Operating (incl Minutes)	400	844	211%
	Payroll (District Consultant)	300	567	189%
	Payroll (DM) - Total	11,960	10,293	86%
	Payroll Employer Taxes (DM)	840	787	94%
	Payroll Service	150	331	221%
	Permits & Fees	400	546	137%
	Repair & Maint (non-water)	400	136	34%
	Tree Management Program	400	-	0%
	Supplies	100	153	153%
	Utilities	15	81	537%
	Website	400	486	122%
		22,195	26,397	119%
	Dedicated Expenses:			
	Legal Fees (Roads)	-	-	
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Repairs & Maintenance (Roads)	25,000	13,516	54%
	Supplies (Roads)	-	-	
	Dedicated Expense Sub-Total:	25,000	13,516	54%
	Roads Operations Expense Total:	47,195	39,913	85%
	Roads Ops Balance (Prior to Unassigned Revenue):	(47,195)	(39,913)	85%

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Water Department

Water Revenue	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	Water Service Revenue	80,000	74,344	93%
	Water Service Revenue (Misc)	800	805	101%
	Cap Impr Fee	50,000	26,738	53%
	Cap Impr (25% of Service)	19,760	19,047	96%
	Donations for Water	-	11,000	
	Grants for Water	-	-	
	Water Revenue incl Cap Imp:	150,560	131,934	88%
	Move Cap Impr to Reserves:	(50,000)	(26,738)	53%
	Move 25% Service to Reserves:	(19,760)	(19,047)	96%
	Water Operations Revenue:	80,800	86,149	107%

Water Expense	Category	FY17/18 Budget	FY17/18 Actual	% of Budget
	General Expenses (40% Share):			
	Audit	11,600	11,338	98%
	Bank & Credit Card Fees	200	40	20%
	Bookkeeping	6,000	5,807	97%
	Dues & Memberships	520	429	83%
	Health Insurance (DM)	3,840	3,038	79%
	Insurance (Umbrella)	2,800	2,378	85%
	Insurance (Workers Comp)	960	(289)	-30%
	Legal Fees	1,000	1,848	185%
	Office & Postage	400	730	183%
	Other Operating (incl Minutes)	1,600	1,689	106%
	Payroll (District Consultant)	1,200	1,133	94%
	Payroll (DM) - Total	47,840	33,995	71%
	Payroll Employer Taxes (DM)	3,360	2,601	77%
	Payroll Service	600	663	110%
	Permits & Fees	1,600	1,092	68%
	Repair & Maint (non-water)	1,600	272	17%
	Tree Management Program	1,600	-	0%
	Supplies	400	306	76%
	Utilities	60	161	269%
	Website	1,600	972	61%
		88,780	67,230	76%
	Water Ops Share	44,390		
	Dedicated Expenses:			
	Bank & Credit Card Fees (Water)	3,300	3,282	99%
	Bookkeeping (Water)	3,500	3,978	114%
	Dues & Memberships (Water)	1,340	402	30%
	Insurance (Water)	6,000	-	0%
	Health Insurance (WM)	-	-	
	Legal Fees (Water)	2,000	1,425	71%
	Payroll (Compromise - WM)	6,000	6,000	100%

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Water Department

Water Expense	Category	FY16/17 Budget	FY16/17 Actual	% of Budget
	Payroll (Water)	-	-	
	Other Operating (Water)	4,000	123	3%
	Water Mgmt Team	35,500	26,360	74%
	Payroll Employer Taxes (Water)	-	-	
	Permits & Fees (Water)	2,500	2,237	89%
	Repairs & Maintenance (Water)	25,000	10,473	42%
	Supplies (Water)	-	-	
	Testing (Water)	5,000	1,857	37%
	Treatment (Water)	6,000	491	8%
	Vehicle Expense (WM)	-	-	
	Utilities: Elec (Water)	10,000	8,241	82%
	Utilities: Tel (WM)	-	-	
	Dedicated Expense Sub-Total:	110,140	64,869	59%
	Water Operations Expense Total:	154,530	132,099	85%
	Water Ops Balance (Prior to Unassigned Revenue):	(73,730)	(45,950)	



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ACCOUNT:
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MUIR BEACH COMMUNITY SVCS DIST
19 SEACAPE DR
MUIR BEACH CA 94965-9701

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14

PREMIER BANKING
975 EL CAMINO REAL
SOUTH SAN FRANCISCO, CA 94080

TELEPHONE: 650-875-4826

REGULAR PUBLIC ACCOUNT

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			03/30/18	152.955.28
INTUIT PYMT SOLN ACCT FEE 524771000199232	20.00		04/02/18	152.935.28
PAYCHEX INC. PAYROLL 75685100005365X	4.979.58		04/04/18	147.955.70
PAYCHEX EIB INVOICE X75690800002732	116.13		04/05/18	147.839.57
PAYCHEX TPS TAXES 75687500003498X	1.700.46		04/05/18	146.139.11
CHECK # 1479	34.82		04/06/18	146.104.29
DEPOSIT		550.00	04/09/18	146.654.29
INTUIT PYMT SOLN DEPOSIT 524771000199232		9.232.46	04/09/18	155.886.75
INTUIT PYMT SOLN TRAN FEE 524771000199232	326.52		04/09/18	155.560.23
INTUIT PYMT SOLN DEPOSIT 524771000199232		432.73	04/10/18	155.992.96
COUNTY OF MARIN COM PAY 7108		18.302.96	04/10/18	174.295.92
INTUIT PYMT SOLN TRAN FEE 524771000199232	15.17		04/10/18	174.280.75
PAYCHEX EIB INVOICE X75651000001685	58.00		04/10/18	174.222.75
CHECK # 1492	422.85		04/11/18	173.799.90
PGANDE WEB ONLINE 94052536032818	72.71		04/13/18	173.727.19
PGANDE WEB ONLINE 94037970032818	211.21		04/13/18	173.515.98
PGANDE WEB ONLINE 94040217032818	533.08		04/13/18	172.982.90
COUNTY OF MARIN COM PAY 7108		54.009.20	04/16/18	226.992.10
CHECK # 1499	204.56		04/16/18	226.787.54
MISC PAY DOI TREAS 310 RMR*IV*METER #1071*PI*99.92\		99.92	04/17/18	226.887.46

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FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

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MUIR BEACH COMMUNITY SVCS DIST

REGULAR PUBLIC ACCOUNT

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
MISC PAY DOI TREAS 310 RMR*IV*METER #1059*PI*99.92\		99.92	04/17/18	226.987.38
MISC PAY DOI TREAS 310 RMR*IV*METER #A-1060*PI*138.62\		138.62	04/17/18	227.126.00
MISCELLANEOUS CREDIT		4.041.57	04/17/18	231.167.57
PGANDE WEB ONLINE 94183128033018	25.77		04/17/18	231.141.80
CHECK # 1500	520.72		04/17/18	230.621.08
CHECK # 1503	2.019.50		04/17/18	228.601.58
CHECK # 1505	250.00		04/18/18	228.351.58
CHECK # 1502	1.525.00		04/18/18	226.826.58
ATT Payment XXXXX90118PAYP	85.88		04/19/18	226.740.70
CHECK # 1506	34.47		04/19/18	226.706.23
CHECK # 1495	120.00		04/19/18	226.586.23
CHECK # 1501	120.97		04/19/18	226.465.26
CHECK # 1504	197.37		04/19/18	226.267.89
DEPOSIT		1.914.75	04/23/18	228.182.64
CHECK # 1497	109.95		04/23/18	228.072.69
CHECK # 1498	5.946.00		04/23/18	222.126.69
CHECK # 1493	12.07		04/25/18	222.114.62
COUNTY OF MARIN COM PAY 7108		34.052.41	04/27/18	256.167.03
BALANCE THIS STATEMENT			04/30/18	256.167.03
TOTAL CREDITS (11)	122.874.54	MINIMUM BALANCE		146.104.29
TOTAL DEBITS (26)	19.662.79	AVG AVAILABLE BALANCE		194.600.48
		AVERAGE BALANCE		194.869.62

YOUR CHECKS SEQUENCED

DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT	DATE...CHECK #.....AMOUNT
04/06 1479* 34.82	04/23 1498 5.946.00	04/17 1503 2.019.50
04/11 1492 422.85	04/16 1499 204.56	04/19 1504 197.37
04/25 1493* 12.07	04/17 1500 520.72	04/18 1505 250.00
04/19 1495* 120.00	04/19 1501 120.97	04/19 1506 34.47
04/23 1497 109.95	04/18 1502 1.525.00	

(*) INDICATES A GAP IN CHECK NUMBER SEQUENCE

12:30 PM

05/08/18

Muir Beach Community Services District
Reconciliation Summary
FNB Checking, Period Ending 04/30/2018

	Apr 30, 18	
Beginning Balance		152,955.28
Cleared Transactions		
Checks and Payments - 40 items	-38,464.13	
Deposits and Credits - 22 items	141,675.88	
Total Cleared Transactions	103,211.75	
Cleared Balance		256,167.03
Uncleared Transactions		
Checks and Payments - 16 items	-10,676.21	
Deposits and Credits - 6 items	3,481.56	
Total Uncleared Transactions	-7,194.65	
Register Balance as of 04/30/2018		248,972.38
New Transactions		
Checks and Payments - 24 items	-23,801.19	
Deposits and Credits - 1 item	916.67	
Total New Transactions	-22,884.52	
Ending Balance		226,087.86

Muir Beach Community Services District

Reconciliation Detail

FNB Checking, Period Ending 04/30/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						152,955.28
Cleared Transactions						
Checks and Payments - 40 items						
Bill Pmt -Check	03/10/2018	1479	Allen, Robert	X	-34.82	-34.82
Bill	03/12/2018		LN Curtis & Sons	X	-120.97	-155.79
Bill	03/13/2018		Allen, Robert	X	-12.07	-167.86
Bill Pmt -Check	03/18/2018	1492	Taylor, David	X	-422.85	-590.71
Bill	03/26/2018		AT&T	X	-85.88	-676.59
Bill	03/28/2018		PG&E Firehouse 62...	X	-25.77	-702.36
Check	03/30/2018	CCADJ		X	-20.00	-722.36
General Journal	03/31/2018			X	-3,094.10	-3,816.46
Check	04/05/2018	DD 250	Mary C Halley	X	-3,522.83	-7,339.29
Check	04/05/2018	PR	Payroll taxes	X	-1,700.46	-9,039.75
Check	04/05/2018	DD 250	Mary C Halley	X	-916.67	-9,956.42
Check	04/05/2018	DD 248	Juana Gonzalez	X	-648.30	-10,604.72
Check	04/05/2018	DD 249	Salvador Gonzalez	X	-623.75	-11,228.47
Check	04/05/2018	DD 251	Harvey Pearlman	X	-184.70	-11,413.17
Bill Pmt -Check	04/05/2018	EFT	Paychex, Inc.	X	-116.13	-11,529.30
Check	04/08/2018	CCADJ		X	-15.17	-11,544.47
Bill Pmt -Check	04/09/2018	1498	CRWRMA	X	-5,946.00	-17,490.47
Bill Pmt -Check	04/09/2018	1503	Mullin, Sharon	X	-2,019.50	-19,509.97
Bill Pmt -Check	04/09/2018	1502	Mirra, Helen	X	-1,525.00	-21,034.97
Bill Pmt -Check	04/09/2018	1500	Goodman Building S...	X	-520.72	-21,555.69
Check	04/09/2018	CCADJ	Intuit Payment Soluti...	X	-326.52	-21,882.21
Bill Pmt -Check	04/09/2018	1505	Sward, Kathy	X	-250.00	-22,132.21
Bill Pmt -Check	04/09/2018	1499	Elderberries	X	-204.56	-22,336.77
Bill Pmt -Check	04/09/2018	1504	Recology	X	-197.37	-22,534.14
Bill Pmt -Check	04/09/2018	1501	LN Curtis & Sons	X	-120.97	-22,655.11
Bill Pmt -Check	04/09/2018	1495	Brelje and Race Lab...	X	-120.00	-22,775.11
Bill Pmt -Check	04/09/2018	1497	Campbell, Linda	X	-109.95	-22,885.06
Bill Pmt -Check	04/09/2018	1506	United Site Services...	X	-34.47	-22,919.53
Bill Pmt -Check	04/09/2018	1493	Allen, Robert	X	-12.07	-22,931.60
Bill	04/10/2018		Allen, Robert	X	-369.86	-23,301.46
Check	04/10/2018	EFT	Paychex, Inc.	X	-58.00	-23,359.46
Bill Pmt -Check	04/12/2018	EFT	PG&E Pumping fro...	X	-533.08	-23,892.54
Bill Pmt -Check	04/12/2018	EFT	PG&E Pumping at L...	X	-211.21	-24,103.75
Bill Pmt -Check	04/12/2018	EFT	PG&E at Comm Ctr ...	X	-72.71	-24,176.46
Sales Receipt	04/13/2018		Marin County Treas...	X	-13,972.26	-38,148.72
Sales Receipt	04/13/2018		Marin County Treas...	X	-79.00	-38,227.72
Bill	04/16/2018		Allen, Robert	X	-124.66	-38,352.38
Bill Pmt -Check	04/16/2018	EFT	PG&E Firehouse 62...	X	-25.77	-38,378.15
Check	04/17/2018		Misc Vendor	X	-0.10	-38,378.25
Bill Pmt -Check	04/18/2018	EFT	AT&T	X	-85.88	-38,464.13
Total Checks and Payments					-38,464.13	-38,464.13
Deposits and Credits - 22 items						
Bill	03/12/2018		LN Curtis & Sons	X	120.97	120.97
Bill	03/13/2018		Allen, Robert	X	12.07	133.04
Bill Pmt -Check	03/18/2018	1490	Sward, Kathy	X	0.00	133.04
Bill	03/26/2018		AT&T	X	85.88	218.92
Bill	03/28/2018		PG&E Firehouse 62...	X	25.77	244.69
General Journal	03/31/2018			X	3,094.10	3,338.79
Deposit	04/05/2018			X	550.00	3,888.79
Check	04/05/2018	DD 250	Mary C Halley	X	916.67	4,805.46
Deposit	04/09/2018			X	9,232.46	14,037.92
Deposit	04/09/2018			X	18,302.96	32,340.88
Bill	04/10/2018		Allen, Robert	X	369.86	32,710.74
Deposit	04/10/2018			X	432.73	33,143.47
Sales Receipt	04/13/2018		Marin County Treas...	X	79.00	33,222.47
Deposit	04/13/2018			X	4,041.67	37,264.14
Sales Receipt	04/13/2018		Marin County Treas...	X	13,972.26	51,236.40
Deposit	04/13/2018			X	54,009.20	105,245.60
Bill	04/16/2018		Allen, Robert	X	124.66	105,370.26
Deposit	04/17/2018			X	99.92	105,470.18
Deposit	04/17/2018			X	99.92	105,570.10
Deposit	04/17/2018			X	138.62	105,708.72
Deposit	04/19/2018			X	1,914.75	107,623.47

Muir Beach Community Services District**Reconciliation Detail****FNB Checking, Period Ending 04/30/2018**

Type	Date	Num	Name	Clr	Amount	Balance
Deposit	04/26/2018			X	34,052.41	141,675.88
Total Deposits and Credits					141,675.88	141,675.88
Total Cleared Transactions					103,211.75	103,211.75
Cleared Balance					103,211.75	256,167.03
Uncleared Transactions						
Checks and Payments - 16 items						
Deposit	02/09/2018				-404.26	-404.26
General Journal	03/31/2018				-1.00	-405.26
Bill Pmt -Check	04/09/2018	1494	Blank, Stephanie		-1,615.00	-2,020.26
Bill Pmt -Check	04/09/2018	1507	Vanessa Workman		-900.00	-2,920.26
Bill Pmt -Check	04/09/2018	1496	California Rural Wat...		-402.00	-3,322.26
Bill Pmt -Check	04/23/2018	1513	Wolfe Communicati...		-2,302.21	-5,624.47
Bill	04/23/2018	9132	Wolfe Communicati...		-2,302.21	-7,926.68
Bill Pmt -Check	04/23/2018	1510	CALPERS		-782.43	-8,709.11
Bill Pmt -Check	04/23/2018	1509	Brelje and Race Lab...		-624.00	-9,333.11
Bill Pmt -Check	04/23/2018	1511	McPhail's		-611.18	-9,944.29
Bill Pmt -Check	04/23/2018	1508	Allen, Robert		-494.52	-10,438.81
Bill Pmt -Check	04/23/2018	1512	Public Health Labor...		-25.00	-10,463.81
Bill	04/26/2018		AT&T		-85.69	-10,549.50
Bill	04/26/2018		PG&E Firehouse 62...		-20.80	-10,570.30
Bill	04/30/2018		Allen, Robert		-85.91	-10,656.21
Check	04/30/2018	CCADJ			-20.00	-10,676.21
Total Checks and Payments					-10,676.21	-10,676.21
Deposits and Credits - 6 items						
General Journal	03/31/2018				1.00	1.00
Bill	04/23/2018	9132	Wolfe Communicati...		2,302.21	2,303.21
Bill	04/26/2018		PG&E Firehouse 62...		20.80	2,324.01
Bill	04/26/2018		AT&T		85.69	2,409.70
Deposit	04/27/2018				985.95	3,395.65
Bill	04/30/2018		Allen, Robert		85.91	3,481.56
Total Deposits and Credits					3,481.56	3,481.56
Total Uncleared Transactions					-7,194.65	-7,194.65
Register Balance as of 04/30/2018					96,017.10	248,972.38
New Transactions						
Checks and Payments - 24 items						
Check	05/04/2018	DD 254	Mary C Halley		-3,522.84	-3,522.84
Check	05/04/2018	PR	Payroll taxes		-1,642.09	-5,164.93
Check	05/04/2018	DD 254	Mary C Halley		-916.67	-6,081.60
Check	05/04/2018	DD 253	Salvador Gonzalez		-475.52	-6,557.12
Check	05/04/2018	DD 252	Juana Gonzalez		-432.19	-6,989.31
Check	05/04/2018	DD 256	Harvey Pearlman		-184.70	-7,174.01
Check	05/04/2018	DD 255	Harvey Pearlman		-138.52	-7,312.53
Bill Pmt -Check	05/04/2018	EFT	Paychex, Inc.		-116.70	-7,429.23
Bill Pmt -Check	05/08/2018	1521	Swarts Co.		-7,450.00	-14,879.23
Bill Pmt -Check	05/08/2018	1519	Mullin, Sharon		-1,784.50	-16,663.73
Bill Pmt -Check	05/08/2018	1515	Blank, Stephanie		-1,370.00	-18,033.73
Bill Pmt -Check	05/08/2018	1517	Marin County Tax C...		-1,320.00	-19,353.73
Bill Pmt -Check	05/08/2018	1518	Mirra, Helen		-1,280.00	-20,633.73
Bill Pmt -Check	05/08/2018	1523	Wang, Emiko		-694.80	-21,328.53
Bill Pmt -Check	05/08/2018	1520	Recology		-197.37	-21,525.90
Bill Pmt -Check	05/08/2018	1516	Daves Appliance		-171.91	-21,697.81
Bill Pmt -Check	05/08/2018	1514	Allen, Robert		-85.91	-21,783.72
Bill Pmt -Check	05/08/2018	1522	United Site Services...		-34.47	-21,818.19
Bill Pmt -Check	05/14/2018	EFT	PG&E Pumping fro...		-574.93	-22,393.12
Bill Pmt -Check	05/14/2018	EFT	PG&E Pumping at L...		-214.06	-22,607.18
Bill Pmt -Check	05/14/2018	EFT	PG&E at Comm Ctr...		-57.53	-22,664.71
Bill Pmt -Check	05/14/2018	EFT	PG&E Firehouse 62...		-20.80	-22,685.51
Bill Pmt -Check	05/18/2018	EFT	AT&T		-85.69	-22,771.20
Check	05/28/2018		Chase Card Services		-1,029.99	-23,801.19

12:30 PM

05/08/18

Muir Beach Community Services District**Reconciliation Detail****FNB Checking, Period Ending 04/30/2018**

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-23,801.19	-23,801.19
Deposits and Credits - 1 item						
Check	05/04/2018	DD 254	Mary C Halley		916.67	916.67
Total Deposits and Credits					916.67	916.67
Total New Transactions					-22,884.52	-22,884.52
Ending Balance					73,132.58	226,087.86



FIRST NATIONAL BANK
OF NORTHERN CALIFORNIA

ACCOUNT:
DOCUMENTS:

PAGE: 1
04/30/2018

0

MUIR BEACH COMMUNITY SVCS DIST
19 SEACAPE DR
MUIR BEACH CA 94965-9701

30-0
0
0

PREMIER BANKING
975 EL CAMINO REAL
SOUTH SAN FRANCISCO, CA 94080

TELEPHONE: 650-875-4826

PUBLIC MARKET ACCOUNT

DESCRIPTION	DEBITS	CREDITS	DATE	BALANCE
BALANCE LAST STATEMENT			03/30/18	799.770.99
Ecoro Fee MAINTENANCE	10.00		04/18/18	799.760.99
INTEREST AT .100000 %		67.93	04/30/18	799.828.92
BALANCE THIS STATEMENT			04/30/18	799.828.92
TOTAL CREDITS (1)	67.93	MINIMUM BALANCE		799.760.99
TOTAL DEBITS (1)	10.00	AVC AVAILABLE BALANCE		799.766.79
INTEREST THIS STATEMENT	67.93	AVERAGE BALANCE		799.766.79

5/30/18 District Manager Report – Mary Halley

Water, Fire, Recreation, Roads, Finance, and Communications

General:

We will be using the CSD's new PA system with two cordless microphones for this month's Board meeting. Thanks to Ernst Karel for designing and setting up our new system.

Water:

Water System – will submit the 2017 Annual Division of Drinking Water Report which is due 6/1 on time and now working on the Annual Consumer Confidence Report due in June as well. We now have submitted 7 consecutive monthly 4-log Inactivation Reports for the main system and water is consistently tracking well above 4-Log Inactivation levels. By July, we should start submitting an additional 4-Log Inactivation report for the Banducci extension as well.

Water System Operator Position – review of revised Water Team Employment Contract ready to go, but negotiation of contract terms still in progress.

Water Permit Modification – the supplemental to the original MOU agreement with the NPS to install the State required two 80-gallon Contact Tanks has been signed and approved. The District hired Acme Civil Engineering finish the required engineered plans and has submitted them to the State DDW. The State is in the process of reviewing before finalizing and issuing new permit modification. Contractor Bruce Linscott has begun installation of Contact Tanks and should be finished by June.

MBCSD Stream Monitoring System – since the April storms, the creek gage has been measuring creek level in the .2 range which is well below the previous monitoring trigger of .36. Am waiting to hear from NPS biologist if it is due to additional silting in of the creek or some other reason.

MB Community Center – an extremely loud CC rental that disturbed the neighbors has triggered further investigation with the intent of implementing monitoring measures and requirements to make sure CC renters of all types abide by CSD Rental rules. Items that are being looked at are: rental deposit requirements, facilitator protocols including cell phone access be available at all times with decibel apps for sound level monitoring, frequent monitoring of parking area, enforcement of facilities capacity limits, etc.

MBCSD District properties – it's spring and District lands and easements are currently being cleared of tall grasses and weeds. Salvador is getting to as many areas as he can each week and we have been prioritizing by community member reports and the most frequently used paths. I will start mapping and monitoring even more trails that may need clearing in the coming weeks. We have yet to hear anything back from Supervisor Rodoni's office as to the availability of Caltrans mitigation funds for the State to purchase the CSD Wetland's parcel. Last report was that CalTrans is in a leadership transition which has put all negotiations on hold for the moment.

Trails – Jeff Swarts has now finished the handrail and stair repairs between Starbuck and the CC and between the CC and Sunset. He has also rebuilt the upper portion of the stairs between Sunset and Pacific Ways. He is now going to begin fixing the lower stairs and installing a screen cover over the drain box to help keep debris from collecting and keep critters from getting into the catch basin at the bottom of the easement between Sunset and Pacific way. There is some dead tree removal to be done there as well.

Trees – Salvador removed all the small Pine tree upstarts that were starting to show up on the old water tank property. It has been determined it is better to remove them now while they are still small rather than wait until they would need to be removed professionally when the firehouse project gets underway. I met with George Lindholt concerning the trees between his property and the CC just below the playground. There was discussion around the possibility of starting to grow another variety of trees ahead of removing the current trees now growing in the CC viewshed. We will meet again in June when he will have his survey maps and a plant specialist to recommend a suitable variety that meets both property's needs.

Fire:

VFIS Fire Insurance has been renewed for \$5,712 which is similar to last year. The Board approved, and the MBVFA released \$15,000 in grant funding to start the soft costs to begin the permitting process for the new firehouse. Am waiting until after the MB BBQ to coordinate with the Fire House Committee members to start moving the project forward. Have been attending Rodoni's TOT2 working group and am now pretty certain it will not provide a source of dedicated funding for the MBCSD Fire Dept. The proportionate tax that was going to be dedicated to the Volunteer Fire Departments will not be pooled together with the County of Marin Fire Department and most likely pay for a third part-time ambulance in West Marin during the summer months. The current two ambulances are stationed in Woodacre and Pt. Reyes station. I do not know yet where this new part-time ambulance will be stationed.

Roads:

Sunset Way Project – there's been no forward movement on the current ILS plan revision to report.

Pacific Way Repair Project – Cuco is scheduled to start doing asphalt berm installment and pothole repair this next week as his schedule allows.

Communications:

Website – next project will be to document and add the 'CSD Easements and Trails Map' and a 'Financial Reserves and Policy' page when time permits. I am still waiting on Bio from Director Steve Shaffer.

Residents email list – updating is a continuous task as new residents come and go between the various district email lists (water billing, residents email list, and Laurie Piel's multiple google lists).

Outside Communications – nothing new to report.

Finance:

Community Center – Skylight replacement seems like the priority repair for this coming budget year as the leaks are going into the roof structure and the engineer says this will cause structural roof damage. Also, the fallen beam still needs to be replaced. Jeff Swarts is going to look at some of our CC repair projects and give me estimates. There is a proposal for a Facilities Manager position on the meeting agenda to begin to discuss how to keep the MBCC running smoothly.

County strategic Planning Grant – Marin County COA approved the \$8,850 grant funds for the preliminary water capital improvement review. Supervisor Rodoni is asking if the MBCSD would like to apply for a \$10,000 grant to help fund the Green Gulch emergency siren system which would be held until further grants and additional funding was identified to complete the project and to maintain the batteries in the future.

Measure A Funding – further discussions with our Treasurer as we look to next year’s work plan. Our goal is to continue the recommended model of having Measure A funds reimbursed for qualifying projects after completion. The District has completed it’s Measure A audit by the Marin County Office of Finance-Internal-Audits Division. Sharry submitted the Playground Project Capital Asset sheets as required.

Audits – revised FY 2008 and FY 2009 audits now complete and approved. An issue has come up around the discrepancy between what has been the historically used allocation system for the bookkeeping and what was used in the approved budgets for FY 2011-2016. There is an item on this month’s agenda looking to resolve the issue. County of Marin Dept of Finance-Internal Audit Division has requested audit years 14/15, 15/16, and 16/17 when finished and the State Board of Equalization has requested FY 15/16 as well.

District Manager’s Financial Advisory Committee – various members continue to be a part of the Audit Committee and have been occasionally partially overlapping as the Financial Advisory Committee to discuss allocations and other financial policy issues as the FY 18/19 draft budget takes shape. Members include; Leslie Riehl, Leighton Hills, Peter Lambert, Linda Lotriet and myself. This is an Advisory committee and not an Ad-Hoc committee.

Budgets –Treasurer Leslie Riehl and I have now completed two versions of the FY18/19 Draft-Budget. The first viewing will be at the May 30 Board Meeting to allow for some policy decisions to be decided by the Board that will then get incorporated into the budget. The final budget hearing and approval will be at the June 27 Board Meeting.

Strategic Planning – the Marin County COA has approved \$8,850 in grant funding for MOE Engineering to initiate the planning process to update or create a new Water Capital Improvement Plan as a first step. MOE Engineering will begin the week of 6/12. A Strategic Plan is required to apply for any future grants.

Insurance – have renewed the SDRMA 18/19 Worker’s Comp policy for \$4,826.91 with savings of approximately \$1200 over last year through qualifying for various provider savings programs. Have set up a meeting with our insurance agent in June to evaluate the District’s coverages and Liability policy.

Grants - CalOES/FEMA – still waiting for the expected last payments pertaining to estimates for work-to-be-completed for Sunset Way slump and Cove Lane culvert. With the State only paying out 75% of total, we are expecting approximately \$21,000 total. Will follow-up this month on disbursement of funds.

District Business – continuing to process all District mail and work with Sharry to make sure employee payroll timesheets, routine/event reimbursements, Credit Card expenditures, incoming payments and outgoing checks are all processed and expedited between agencies, employees, and vendors promptly. I am working with Treasurer Leslie Riehl reviewing all things financial and we are working on the FY18/19 draft budget. After the budget process is complete, we will begin to open the various other 3 checking and CD bank accounts. We would like to integrate the online checking accounts with our QB bookkeeping system and are now aiming for some time in June to move the MBCSD computer to the MBCC District office to streamline operations. We have acquired a computer screen and keyboard through donations that will be needed for the district computer when it arrives.

Respectfully submitted,

Mary Halley

MBCSD District Manager

Muir Beach Community Service District
Proposed Changes to the Expense Allocation Policy
Effective Date: July 2017

At the April Board Meeting 2018, the Board approved the separation of the CSD responsibilities into two Departments: Government Services (Roads, Recreation, Fire and Administration) and Water Department. At that time, the Board also approved the separation of all monies related to the two departments.

Existing General Expense Allocation Policy: The existing expense allocation of the General Administrative expenses to the other CSD departments (fire, roads, recreation and water) is as follows:

Existing Allocation Methodology (% of total General Admin expenses allocated to departments)

Fire	MBCC	Roads	General (CSD Admin)	Water
10%	10%	10%	30%	40%

This policy allocates 70% of the expenses incurred by the General Administrative Department to the other departments overseen by the CSD. This is based on a time study done many years ago and is meant to represent the time the District Manager spends on each department over the course of time.

Proposed General Expense Allocation Policy:

We are proposing to change two aspects of the existing three expense allocation policies:

1. **Stop all General expense allocation to Fire, Roads and Recreation.** The District Manager of the Muir Beach CSD is responsible for managing the roads, recreation and fire departments utilizing property and other taxes allocated by the County and residents. Some years a particular department will require more of the District Manager's time, and at other times that same department will require very little time. Since none of these departments within the Government Services is a profit center (nor should they be operated as profit centers) and there is no intention of removing any of the existing responsibilities from the CSD, there is absolutely no reason to allocate General expenses to these individual departments.

When major projects are undertaken by the CSD, it is expected that the District Manager's time will increase in a particular department (Sunset Way—Roads, Fire House—Fire). At that time, the District Manager will track their hours/expenses associated with the project and those expenses will be specifically booked directly to the project/asset and will not show up in the operating expenses.

2. **Allocate 50% of specific General Department expenses to the Water Department.** During the past year advances have been made to identify expenses that are particular to each department and to then book those expenses directly to the incurring department. With this improvement, there are very few expense categories within the General Administration that are "shared" with the Water Department. We are proposing that fifty percent (50%) of these expenses (identified below) be allocated to the Water Department.

		<u>Government Services</u>		<u>Water Department</u>
Fire	MBCC	Road	General (CSD Admin)	Water
		NO ALLOCATION		50% allocation of specific expenses*

*District Manager's Salary, District Manager's Health costs, Payroll taxes and services, Audit Expenditures, Website Expenditures, Board Meeting Expenditures, Office Supplies and Worker's Compensation.

3. **Allocate 50% of the Water Department Allocation to the Water Capital Improvement Fund.** The allocations to the Water Department should be split equally between water operations and the Water Capital Improvement fund as much of the ongoing water operations include continual planning for long term capital projects. This policy is currently in place.

This new allocation process will not allow for overall expense comparison with previous years, but this is not a significant issue.

**Muir Beach Community Service District
Proposed Budget: Year 2018/2019
May 30, 2018**

Government Services

Plans for the Budget Year 2018/2019

1. Start Strategic Planning Process for 20-year plan
2. Complete 2008 through 2017 audits
3. Continue working on the development of Fire House
4. Continue working on the Sunset Way upgrade
5. Assess Community Center Capital Projects and prioritize
6. Continue to look for Grants to assist with Fire, Recreation and Roads
7. Establish financial procedures manual and methods for project tracking

Fire: Projected Operating Revenues: \$43,330
 Projected Operating Expenses: \$32,600
 Projected Capital Expenditures: \$15,000

a. Permits/Planning: \$15,000

1. Begin planning and permitting for the new fire house on Seacape Drive. The MBVFA has generously donated the initial \$15,000 for the preliminary costs. Costs will be capitalized and will not show in the ongoing operating expenses.
2. Department currently has 10 volunteers and is currently in the process of certifying and recertifying all crew.
3. Operating Revenues consist of the ongoing tax and West Marin Grant
4. No unusual expenses are anticipated for the upcoming year.
5. The Fire Department has no paid employees.

Recreation: Projected Operating Revenues: \$65,400
 Projected Operating Expenses: \$46,650
 Projected Measure A Fund: \$35,000
 Projected Capital Expenditures: \$TBD

(projects under consideration)

I. MBCC Skylight Replacement: \$8,000
II. Flooring: \$20,000
III. Upstairs Office Remodel: \$13,000
IV. Window Replacement: \$5,000

1. Community functions will continue as in the past with 5 or 6 major events planned by volunteers (Day of the Dead, Solstice, Musical Programs as examples).
2. Maintenance on the Community Center is projected to increase this year to cover continuing deterioration of the facility. Capital projects are currently being planned and once implemented the maintenance costs should decrease.
3. Under the new policy, the CSD will be paying community center facilitators and cleaners after rentals. These fees are covered in the rental costs charged to renters.
4. The Recreation Department currently has three part-time employees, several occasional employees (facility rental and cleaning) and as needed contractors for maintenance projects. Projected Payroll costs (excluding the District Manager): \$21,000

Roads: Projected Operating Revenues: \$0

Projected Operating Expenses:	\$28,440
Projected Capital Expenditures:	\$5,400
a. Finalized ILS bid:	\$5,400
b. Other Projects to be determined	

1. The budget for maintenance of the roads has remained the same as previous budgets.
2. Plans for road repair to Sunset and Pacific Way are currently being developed. Amount to be determined.

General Admin:	Projected Revenues:	\$186,000
	Projected Expenses:	\$138,760 (prior to allocations)
	Total Projected Capital Expenditures: (Fire, Recreation, Roads): \$TBD	

1. Overall General Administrative expenses are projected to decrease by \$83,190 from the previous year's budget. This is due to the reduction in salary and audit expenses. This is a result of reduced audit and district manager expenses.

Water Department

The plan for the upcoming year is to continue to provide safe water to the residents of Muir Beach in an efficient and cost effective manner that meets governmental standards.

Goals for the Budget Year 2018/2019

1. Evaluate water revenue requirements and present findings to Board and Community
2. Complete 2008 through 2017 audits
3. Continue to assess water assets and determine capital and maintenance programs

Projected Revenues:	\$186,443
Projected Direct Expenses:	\$106,390
Projected Allocated Expenses: Proposed method	\$52,830
Projected Allocated Expenses: Existing method	\$55,504
Projected Water Capital Improvement Funds:	\$72,850
Projected Operating Loss: Proposed method:	(\$42,405)
Projected Operating Loss: Existing method:	\$(43,742)

Projected Capital Expenditures:	\$10,000
a. Green Way Pipe Replacement:	\$10,000
b. Other Projects to be determined	

Overall revenues and expenses are projected to remain relatively stable from previous years. ***Unfortunately, the operating revenues will not cover the projected operating expenses for the upcoming year.***

1. The Water Department has four part-time employees and occasional contractors for the management of the water system. Bookkeeping is maintained by an outside contractor.
2. Treatment and testing is projected to drop significantly \$8,000 for the upcoming year due to change in treatment policies.
3. 25% of the projected operating revenues are restricted to the Water Capital Improvement Fund.
4. The \$300 per hookup annual fee is restricted to the Water Capital Improvement Fund.

		PROPOSED BUDGET: 2018/19: Version 1--Existing Allocation Methodology ALLOCATION OF OVERHEAD EXPENSES TO WATER DEPARTMENT ONLY						
		General	Fire	MBCC	Roads	Total Govt Svc	Water	Total
Projected Beginning Cash Balance	as of 7/1/18	\$ 748,565	\$ 171,755	\$ (10,236)	\$ (14,678)	\$ 895,406	\$ 203,795	\$ 1,099,201
Overhead allocation %		30%	10%	10%	10%		40%	
Sources of Income								
	Income	\$ 186,000	\$ -	\$ 30,400	\$ -	\$ 216,400	\$ 113,593	\$ 329,993
	Expenses	\$ (138,760)	\$ (32,600)	\$ (47,650)	\$ (28,440)	\$ (247,450)	\$ (106,390)	\$ (353,840)
	Overhead Allocation from Gen.	\$ 41,628	\$ (13,876)	\$ (13,876)	\$ (13,876)	\$ -	\$ (27,752)	\$ (27,752)
	Net Income from Operations	\$ 88,868	\$ (46,476)	\$ (31,126)	\$ (42,316)	\$ (31,050)	\$ (20,549)	\$ (51,599)
	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tax/Fee Initiatives	\$ -	\$ 34,930	\$ -	\$ -	\$ 34,930	\$ 50,350	\$ 85,280
	Grants	\$ -	\$ 8,400	\$ 35,000	\$ -	\$ 43,400	\$ -	\$ 43,400
	Other (25% reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500	\$ 22,500
	Total Sources	\$ 88,868	\$ (3,146)	\$ 3,874	\$ (42,316)	\$ 47,280	\$ 52,301	\$ 99,581
Uses of Income								
	Capital Expenditures	\$ -	\$ (15,000)	\$ -	\$ (5,400)	\$ (20,400)	\$ -	\$ (20,400)
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Uses	\$ -	\$ (15,000)	\$ -	\$ (5,400)	\$ (20,400)	\$ -	\$ (20,400)
Change in Cash Flow from Operations		\$ 88,868	\$ (18,146)	\$ 3,874	\$ (47,716)	\$ 26,880	\$ (20,549)	
Ending Cash Balance	(projected 6/30/18)	\$ 837,433	\$ 153,609	\$ (6,362)	\$ (62,394)	\$ 922,286		
Net Operating Income/Loss from Water Dept							\$ (20,549)	
Net Operating Income/Loss from Water Dept excluding extraordinary income							\$ (43,742)	
	Transfer of Water funds to WCI						\$ 72,850	
	Overhead allocation (50% of 50%)						\$ (27,752)	
	Capital \$ from WCI						\$ -	
WCI Cash Balance	(projected 6/30/18)						\$ 248,893	
1. Capital Expenditures:	Final ILS Payment for Sunset Way Planning and Permit costs for Fire House							

MBCSD Summary of all Departments
PROPOSED BUDGET: 2018/19: New Allocation to Water

		PROPOSED BUDGET: 2018/19: Version 2--New Allocation to water dept. ALLOCATION OF OVERHEAD EXPENSES TO WATER DEPARTMENT ONLY						
		General	Fire	MBCC	Roads	Total Govt Svc	Water	Total
Projected Beginning Cash Balance	as of 7/1/18	\$ 748,565	\$ 171,755	\$ (10,236)	\$ (14,678)	\$ 895,406	\$ 203,795	\$ 1,099,201
Sources of Income								
	Income	\$ 186,000	\$ -	\$ 30,400	\$ -	\$ 216,400	\$ 113,593	\$ 329,993
	Expenses	\$ (138,760)	\$ (32,600)	\$ (47,650)	\$ (28,440)	\$ (247,450)	\$ (106,390)	\$ (353,840)
	Overhead Allocation from Gen.	\$ 52,830	\$ -	\$ -	\$ -	\$ 52,830	\$ (26,415)	\$ 26,415
	Net Income from Operations	\$ 100,070	\$ (32,600)	\$ (17,250)	\$ (28,440)	\$ 21,780	\$ (19,212)	\$ 2,568
	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tax/Fee Initiatives	\$ -	\$ 34,930	\$ -	\$ -	\$ 34,930	\$ 50,350	\$ 85,280
	Grants	\$ -	\$ 8,400	\$ 35,000	\$ -	\$ 43,400	\$ -	\$ 43,400
	Other (25% reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,500	\$ 22,500
	Total Sources	\$ 100,070	\$ 10,730	\$ 17,750	\$ (28,440)	\$ 100,110	\$ 53,638	\$ 153,748
Uses of Income								
	Capital Expenditures	\$ -	\$ (15,000)	\$ -	\$ (5,400)	\$ (20,400)	\$ -	\$ (20,400)
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Uses	\$ -	\$ (15,000)	\$ -	\$ (5,400)	\$ (20,400)	\$ -	\$ (20,400)
Change in Cash Flow from Operations		\$ 100,070	\$ (4,270)	\$ 17,750	\$ (33,840)	\$ 79,710	\$ (19,212)	
Ending Cash Balance	(projected 6/30/18)	\$ 848,635	\$ 167,485	\$ 7,514	\$ (48,518)	\$ 975,116		
Net Operating Income/Loss from Water Dept							\$ (19,212)	
Net Operating Income/Loss from Water Dept excluding extrodinary income							\$ (42,405)	
	Transfer of Water funds to WCI						\$ 72,850	
	Overhead allocation (50% of 50%)						\$ (26,415)	
	Capital \$ from WCI						\$ -	
WCI Cash Balance	(projected 6/30/18)						\$ 250,230	
1. Capital Expenditures:	Final ILS Payment for Sunset Way Planning and Permit costs for Fire House							

**MBCSD
Employee Summary**

MBCSD Employee/Outside Contractor Summary							
Position	Department	2018/2019 Original Budgeted Base Salary		Benefits	# of employees	Classification	Hourly Rate
Co-District Manager	General	\$	65,000	\$ 9,600	1	Employee	Salaried
Bookkeeping	General	\$	12,000	\$ -	1	Outside Contractor	\$ 85
Secretary	General	\$	3,000	\$ -	1	Outside Contractor	Flat Fee
Janitorial	MBCC	\$	1,710	\$ -	1	Employee	\$ 18
Maintenance	MBCC	\$	2,060	\$ -	1	Employee	\$ 20
Maintenance	MBCC	\$	2,400	\$ -	1	Outside Contractor	Flat Fee
Facilitator	MBCC	N/a		\$ -	1	Outside Contractor	\$ 25
Cleaning Team	MBCC	N/a		\$ -	1	Outside Contractor	\$200/event
Maintenance	Road	N/a		\$ -	As Needed	Outside Contractor	\$ 20
Water Team	Water	\$	33,870	\$ -	4	Outside Contractor	Salaried
Bookkeeping	Water	\$	8,400	\$ -	1	Outside Contractor	\$ 85
Maintenance	Water	N/a		\$ -	As Needed	Outside Contractor	\$ 45
		\$	128,440	\$ 9,600	13		

MBCSD Projected 2017/2018 Budget
10 Actual, 2 Month Projected
Current Allocation Method for Water only

		PROJECTED MBCSD 2017/18 EXPENSES (10 Months Actual, 2 Months Projected) ALLOCATION OF OVERHEAD EXPENSES TO WATER DEPARTMENT ONLY						
		General	Fire	MBCC	Roads	Total Govt Svc	Water	Total
Beginning Cash Balance	as of 7/1/17	\$ 606,090	\$ 148,118	\$ -	\$ -	\$ 754,208	\$ 188,357	\$ 942,565
Sources of Income								
	Income	\$ 184,532	\$ 7,500	\$ 23,086	\$ 16,551	\$ 231,669	\$ 94,382	\$ 326,051
	Expenses	\$ (123,319)	\$ (42,129)	\$ (53,386)	\$ (31,229)	\$ (250,062)	\$ (135,037)	\$ (385,099)
	Overhead Allocation from Gen.	\$ 81,832	\$ -	\$ -	\$ -	\$ 81,832	\$ 40,916	\$ 122,748
	Net Income from Operations	\$ 143,045	\$ (34,629)	\$ (30,299)	\$ (14,678)	\$ 63,439	\$ 261	\$ 63,701
	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (11,000)	\$ (11,000)
	Tax/Fee Initiatives	\$ -	\$ 34,866	\$ -	\$ -	\$ 34,866	\$ 51,737	\$ 86,603
	Grants	\$ -	\$ 23,400	\$ 42,000	\$ -	\$ 65,400	\$ -	\$ 65,400
	Other (25% reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,461	\$ 20,461
	Total Sources	\$ 143,045	\$ 23,637	\$ 11,701	\$ (14,678)	\$ 163,705	\$ 61,459	\$ 225,165
Uses of Income								
	Capital Expenditures	\$ -	\$ -	\$ (21,937)	\$ -	\$ (21,937)	\$ (16,129)	\$ (38,066)
	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Uses	\$ -	\$ -	\$ (21,937)	\$ -	\$ (21,937)	\$ (16,129)	\$ (38,066)
Change in Cash Flow from Operations		\$ 143,045	\$ 23,637	\$ (10,236)	\$ (14,678)	\$ 141,769	\$ (10,739)	
Ending Cash Balance	(projected 6/30/18)	\$ 749,135	\$ 171,755	\$ (10,236)	\$ (14,678)	\$ 895,977		
Net Operating Income/Loss from Water Dept							\$ (10,739)	
	Transfer of Water funds to WCI						\$ 72,198	
	Overhead allocation (50% of 50%)						\$ (40,916)	
	Capital \$ from WCI						\$ (16,129)	
WCI Cash Balance	(projected 6/30/18)						\$ 203,510	
1. Capital Expenditures:		MBCC: ADA funding projects: \$5876, to be reimbursed up to \$5000 Overlook tank Pump replacement: \$6129 Permit and Planning Costs for Firehouse: \$15,000, donation from VFA included in Grants Estimated \$10,000 for Greene Lane water pipe replacement Non-cash item: \$11,000 balance sheet writeoff, included in income						

General - Revenue and Expenses Apportioned To All Departments							
				Jul2016-Jun2017		Jul2017-Apr2018	
Gen Revenue	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Property Taxes (Unassigned)		97,300	106,153	102,300	102,350	110,000
	Excess ERAF (Unassigned)		60,500	74,058	60,000	75,990	70,000
	Interest Income (Unassigned)		1,400	917	800	666	6,000
	Other Income (Unassigned)		-	728		528	
	Gen Revenue Total:		159,200	181,856	163,100	179,534	186,000
Gen Expense	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Audit (includes fees+bookkeeping)	F	70,000	46,020	29,000	28,344	8,000
	Bank & Credit Card Fees (District)	F	210	445	500	100	200
	Bookkeeping	F	21,000	16,907	15,000	14,518	12,000
	Dues & Memberships	F	1,200	-	1,300	1,073	1,500
	Insurance: Health (DM)	F	6,000	4,483	9,600	7,595	9,600
	Insurance: (Umbrella)	F	6,600	(3,863)	7,000	5,946	3,000
	Insurance: (Worker's Comp)	F	1,400	-	2,400	(723)	1,200
	Legal Fees	V	4,000	4,901	2,500	4,620	5,000
	Office & Postage	F	4,100	3,813	1,000	1,825	2,000
	Other Operating (incl Minutes)	F	2,500	4,644	4,000	4,222	5,000
	Payroll: (District Consultant)	F	120	623	3,000	2,833	0
	Payroll: Salary (DM)	F	72,000	79,536	119,600	65,000	65,000
	Payroll: Employer Taxes (DM)	F	5,750	3,216	8,400	1,450	5,760
	Payroll Service: Fees	F	3,100	3,130	1,500	1,657	2,100
	Permits & Fees (+ election year)	F	2,150	2,130	4,000	2,730	4,000
	Repair & Maint (non-department)	V	16,000		4,000	679	2,000
	Tree Management Program	F	400		4,000	-	4,000
	Supplies: (non-department)	V	275	4,976	1,000	764	1,000
	Utilities: Telephone (RingCentral)	F	1,200	-	150	403	400
	Website & Doc Management	F	1,200		4,000	2,430	7,000
	Gen Exp Total:		219,205	170,961	221,950	145,466	138,760
	Gen Bal (Prior to Dept Allocations) :		(60,005)	10,895	(58,850)	34,068	47,240
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%						

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 1 (30%/10%/10%/10%/20%/20%)

Fire Department						
			Jul2016-Jun2017		Jul2017-Apr2018	
Fire Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY16/17 Actual	FY18/19 Budget
	Special Parcel Tax for Fire	33,400	31,971	33,400	34,867	34,930
	Donations for Fire	-	-		3,000	
	Grants for Fire (VFA Firehouse) CE	15,000	15,000			
	Grants for Fire (West Marin)	16,800	-	8,400	8,400	8,400
	Workers Comp Reimbursement	7,000	-	4,500		
	Fire Operations Revenue:	72,200	46,971	46,300	46,267	43,330
Fire Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	General Expenses (10% Share):	19,928	17,380	22,195	20,143	13,876
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195	20,143	13,876
	Dedicated Expenses:					
	Emergency Preparedness	2,000	1,045	1,000	605	1,000
	Membership Dues	150	-	150	316	
	Fire Equipment & Tools	2,750	457	2,750	4,268	2,800
	Fire Training	3,592	716	8,150	133	7,000
	Fire Truck: Maint/Repairs	12,000	214	6,000	2,959	6,000
	Insurance: VFIS	6,000	-	6,000	-	6,000
	Insurance: Workers Comp	7,000	3,665	4,500	-	3,000
	Legal Fees	-	1,257	500	-	2,000
	Supplies: Medical	1,385	706	110	965	2,000
	Supplies: Sta wear/Turnouts/Other	6,250	171	805	4,897	2,000
	Utilities: Electric	180	-	1,300	165	200
	Utilities: Phone, Radio	600	1,681	600	855	600
	Dedicated Expense Sub-Total:	41,907	9,912	31,865	15,163	32,600
	Fire Operations Expense Total:	61,835	27,292	54,060	35,306	46,476
	Fire Ops Balance (Prior to Unassigned Revenue):	(61,835)	(21,107)	(7,760)	10,961	(3,146)

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 1 (30%/10%/10%/10%/20%/20%)

Recreation Department						
			Jul2016-Jun2017		Jul2017-Apr2018	
Rec Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Community Center Classes	1,300	-	1,200	-	1,200
	Community Center Functions+(CF)	1,200	2,339	1,200	2,895	1,200
	Grants and Donations for Rec	10,000	5,000		-	
	Measure A Tax	33,750	34,289	37,000	35,606	35,000
	Rentals	14,000	19,053	28,000	16,520	28,000
	Rec Operations Revenue Total:	60,250	60,681	67,400	55,021	65,400
Rec Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	General Expenses (10% Share):	19,928	17,380	22,195	26,772	13,876
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195	26,772	13,876
	Dedicated Expenses:					
	Community Center Classes	1,000	882	1,000	104	1,000
	Community Center Functions	7,500	4,578	6,000	5,221	7,500
	Legal Fees (Rec)	-	-	0		-
	Other Operating (rental expenses)	-	183	100	1,325	4,800
	Payroll (Rec)	15,200	15,326	15,000	-	15,000
	Payroll (WC)					1,000
	Payroll Employer Taxes (Rec)	1,200	1,106	1,200		1,200
	Repairs & Maintenance (Rec)	5,000	1,698	1,200	25,247	10,000
	Trails Maintenance (budget)			1,500	-	1,500
	Supplies (Rec)	2,600	1,516	2,000	2,124	2,700
	Utilities: Elec (Rec)	1,000	991	1,000	813	1,100
	Utilities: Phone (Rec - Ooma)	450	-	50	-	50
	Utilities: Propane (Rec)	200	175	300	61	200
	Utilities: Refuse (Rec)	800	789	900	1,125	1,600
	Dedicated Expense Sub-Total:	34,950	27,244	30,250	36,020	47,650
	Rec Operations Expense Total:	54,878	44,624	52,445	62,792	61,526
	Rec Ops Balance (Prior to Unassigned Revenue):	5,372	13,346	14,955	(7,771)	3,874

Roads Department						
			Jul2016-Jun2017		Jul2017-Apr2018	
Roads Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 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	FY17/18 Actual	FY18/19 Budget
	General Expenses (10-20% Share):					
	Gen Exp (10% Share) p/ project: *	-	-	22,195	26,397	13,876
	Gen Exp (20% Share) p/ project:					
	Dedicated Expenses:					
	Legal Fees (Roads)	2,500	8,525			
	Payroll (Roads)	7,200	2,632			3,000
	Payroll Employer Taxes (Roads)	550	151			240
	Payroll (WC)					200
	Repairs & Maint (Gen Exp/Roads)	2,000	8,526	15,000	13,516	25,000
	Supplies (Roads)	200	15			
	Dedicated Expense Sub-Total:	12,450	19,849	15,000	13,516	28,440
	Roads Operations Expense Total:	12,450	19,849	37,195	39,913	42,316
	Roads Ops Balance(Prior to Unassigned Revenue):	(12,450)	(19,849)	(37,195)	(39,913)	(42,316)
	* Apportioned 10% of General Expenses for projected DM time on Sunset Way Project planning.					

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 1 (30%/10%/10%/10%/20%/20%)

Water Department							
				Jul2016-Jun2017		Jul2017-Apr2018	
Water Revenue	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Water Service Revenue	fv	77,000	89,718	80,000	74,344	90,000
	Water Service Revenue (Misc)	V	-	11,519	800	805 *	23,593
	Cap Impr Fee	F	50,000	50,350	50,000	26,738	50,350
	Cap Impr (25% of Service)	V	19,000	22,385	19,760	19,047	22,500
	Donations for Water	V	-	-		11,000	-
	Grants for Water	V	-	-			-
	Water Revenue incl Cap Imp:	fv	146,000	173,972	150,560	131,934	186,443
	Move Cap Impr to Reserves:	F	(50,000)	(50,350)	(50,000)	(26,738)	(50,350)
	Move 25% CPI Service to Reserves	V	(19,000)	(22,385)	(19,760)	(19,047)	(22,500)
	Move Service Revenue (Misc)NPS						(23,193)
	Water Cap Impr+ 25%CPI Reveues:				(69,760)	(45,785)	(96,043)
	Water Operations Revenue:		77,000	101,237	80,800	86,149	90,400
	Water Cap Impr Reserves:				69,760	45,785	96,043
Water Expense	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Gen Expenses (Water 20% Share):	F	79,712	69,522	44,390	33,615	27,752
	Gen Expenses (WCI 20% Share):				44,390	33,615	27,752
	Gen Exp (40% Share) Sub-Total:		79,712	69,522	88,780	67,230	55,504
	Dedicated Expenses:						
	Bank Credit Card Fees (Customer)	V	3,400	3,284	3,300	3,282	4,400
	Bookkeeping (Water)	V	3,500	3,919	3,500	3,978	8,400
	Dues & Memberships (Water)	F	1,350	-	1,340	402	1,340
	Insurance (Water)	F			6,000	-	3,000
	Health Insurance (WM)	F	2,500	2,553	-	-	
	Legal Fees (Water)	V	8,000	15,836	2,000	1,425	2,000
	Payroll (Compromise - WM)	F			6,000	6,000	6,000
	Other Operating (Water)	V	-	7,464	4,000	123	4,000
	Water Management (Team) +WC	F	30,000	30,705	35,500	26,360	33,870
	Payroll Employer Taxes (Water)	F	2,500	2,266	-	-	2,630
	Permits & Fees (Water)	F	160	2,323	2,500	2,237	2,500
	Repairs & Maintenance (Water)	V	20,000	54,807	25,000	10,473	25,000

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 1 (30%/10%/10%/10%/20%/20%)

	Supplies (Water)	V	-	-	-	-	
	Testing (Water)	V	2,300	5,316	5,000	1,857	2,000
	Treatment (Water)	V	8,000	8,433	6,000	491	1,000
	Vehicle Expense (WM)	F	1,900	1,350	-	-	
	Utilities: Elec (Water)	V	8,000	8,917	10,000	8,241	10,200
	Utilities: Tel (Ooma)	F	875	1,052	-	-	50
	Dedicated Expense Sub-Total:		92,485	148,225	110,140	64,869	106,390
	Water Operations Expense Total:		172,197	217,747	154,530	98,484	134,142
	Water Ops Balance (Prior to Unassigned Revenue):		(95,197)	(116,510)	(73,730)	(12,335)	(43,742)
	Water Capital Improvement (Balance to reserves)				25,370	12,170	68,291
Note:	* \$23,193 included in Water Service Revenue (Misc) is for reimbursement of loan to NPS for Contact Tank installation - project costs expected to be paid in June of 2018.						

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 2 (50%/50%)

General - Revenue and Expenses Apportioned To All Departments							
				Jul2016-Jun2017		Jul2017-Apr2018	
Gen Revenue	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Property Taxes (Unassigned)		97,300	106,153	102,300	102,350	110,000
	Excess ERAF (Unassigned)		60,500	74,058	60,000	75,990	70,000
	Interest Income (Unassigned)		1,400	917	800	666	6,000
	Other Income (Unassigned)		-	728		528	
	Gen Revenue Total:		159,200	181,856	163,100	179,534	186,000
Gen Expense	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Audit (includes fees+bookkeeping)	F	70,000	46,020	29,000	28,344	* 8,000
	Bank & Credit Card Fees (District)	F	210	445	500	100	200
	Bookkeeping	F	21,000	16,907	15,000	14,518	12,000
	Dues & Memberships	F	1,200	-	1,300	1,073	1,500
	Insurance: Health (DM)	F	6,000	4,483	9,600	7,595	* 9,600
	Insurance: (Umbrella)	F	6,600	(3,863)	7,000	5,946	3,000
	Insurance: (Worker's Comp)	F	1,400	-	2,400	(723)	* 1,200
	Legal Fees	V	4,000	4,901	2,500	4,620	5,000
	Office & Postage	F	4,100	3,813	1,000	1,825	* 2,000
	Other Operating (incl Minutes)	F	2,500	4,644	4,000	4,222	* 5,000
	Payroll: (District Consultant)	F	120	623	3,000	2,833	0
	Payroll: Salary (DM)	F	72,000	79,536	119,600	65,000	* 65,000
	Payroll: Employer Taxes (DM)	F	5,750	3,216	8,400	1,450	* 5,760
	Payroll Service: Fees	F	3,100	3,130	1,500	1,657	* 2,100
	Permits & Fees (+ election year)	F	2,150	2,130	4,000	2,730	4,000
	Repair & Maint (non-department)	V	16,000		4,000	679	2,000
	Tree Management Program	F	400		4,000	-	4,000
	Supplies: (non-department)	V	275	4,976	1,000	764	1,000
	Utilities: Telephone (RingCentral)	F	1,200	-	150	403	400
	Website & Doc Management	F	1,200		4,000	2,430	* 7,000
	Gen Exp Total:		219,205	170,961	221,950	145,466	138,760
	Gen Bal (Prior to Dept Allocations) :		(60,005)	10,895	(58,850)	34,068	47,240
General Notes:	1.)Apportionment: General Expenses are assigned to departments by the following percentages: General = 50%, Water = 25%, WCI = 25%						
	*(DM Salary, DM Payroll taxes + service, DM Healthcare, DM WC, Audits, Website, Postage and Office, Board Meeting Expenditures incl Minutes)Capital Improvement Projects: Fire = 10%, Rec = 10%, Roads = 10% (DM Salary, DM Payroll taxes + service, DM Healthcare, DM WC)						

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 2 (50%/50%)

Fire Department						
			Jul2016-Jun2017		Jul2017-Apr2018	
Fire Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY16/17 Actual	FY18/19 Budget
	Special Parcel Tax for Fire	33,400	31,971	33,400	34,867	34,930
	Donations for Fire	-	-		3,000	
	Grants for Fire (VFA Firehouse) CE	15,000	15,000			
	Grants for Fire (West Marin)	16,800	-	8,400	8,400	8,400
	Workers Comp Reimbursement	7,000	-	4,500		
	Fire Operations Revenue:	72,200	46,971	46,300	46,267	43,330
Fire Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	General Expenses (10% Share):	19,928	17,380	22,195	20,143	
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195	20,143	
	Dedicated Expenses:					
	Emergency Preparedness	2,000	1,045	1,000	605	1,000
	Membership Dues	150	-	150	316	
	Fire Equipment & Tools	2,750	457	2,750	4,268	2,800
	Fire Training	3,592	716	8,150	133	7,000
	Fire Truck: Maint/Repairs	12,000	214	6,000	2,959	6,000
	Insurance: VFIS	6,000	-	6,000	-	6,000
	Insurance: Workers Comp	7,000	3,665	4,500	-	3,000
	Legal Fees	-	1,257	500	-	2,000
	Supplies: Medical	1,385	706	110	965	2,000
	Supplies: Sta wear/Turnouts/Other	6,250	171	805	4,897	2,000
	Utilities: Electric	180	-	1,300	165	200
	Utilities: Phone, Radio	600	1,681	600	855	600
	Dedicated Expense Sub-Total:	41,907	9,912	31,865	15,163	32,600
	Fire Operations Expense Total:	61,835	27,292	54,060	35,306	32,600
	Fire Ops Balance (Prior to Unassigned Revenue):	(61,835)	(21,107)	(7,760)	10,961	10,730

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 2 (50%/50%)

Recreation Department						
			Jul2016-Jun2017		Jul2017-Apr2018	
Rec Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Community Center Classes	1,300	-	1,200	-	1,200
	Community Center Functions +(CF)	1,200	2,339	1,200	2,895	1,200
	Donations and Grants for Rec	10,000	5,000		-	
	Measure A Tax	33,750	34,289	37,000	35,606	35,000
	Rentals	14,000	19,053	28,000	16,520	28,000
	Rec Operations Revenue Total:	60,250	60,681	67,400	55,021	65,400
Rec Expense	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	General Expenses (10% Share):	19,928	17,380	22,195	26,772	
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195	26,772	
	Dedicated Expenses:					
	Community Center Classes	1,000	882	1,000	104 A	1,000
	Community Center Functions	7,500	4,578	6,000	5,221 A	7,500
	Legal Fees (Rec)	-	-	0		-
	Other Operating (rental expenses)	-	183	100	1,325	4,800
	Payroll (Rec)	15,200	15,326	15,000	-	15,000
	Payroll (WC)					1,000
	Payroll Employer Taxes (Rec)	1,200	1,106	1,200		1,200
	Repairs & Maintenance (Rec)	5,000	1,698	1,200	25,247 A	10,000
	Trails Maintenance (budget)			1,500	-	1,500
	Supplies (Rec)	2,600	1,516	2,000	2,124	2,700
	Utilities: Elec (Rec)	1,000	991	1,000	813	1,100
	Utilities: Phone (Rec - Ooma)	450	-	50	-	50
	Utilities: Propane (Rec)	200	175	300	61	200
	Utilities: Refuse (Rec)	800	789	900	1,125	1,600
	Dedicated Expense Sub-Total:	34,950	27,244	30,250	36,020	47,650
	Rec Operations Expense Total:	54,878	44,624	52,445	62,792	47,650
	Rec Ops Balance (Prior to Unassigned Revenue):	5,372	13,346	14,955	(7,771)	17,750

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 2 (50%/50%)

Roads Department						
			Jul2016-Jun2017		Jul2017-Apr2018	
Roads Revenue	Category	FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 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	FY17/18 Actual	FY18/19 Budget
	General Expenses (10-20% Share):					
	Gen Exp (10% Share) p/ project: *	-	-	22,195	26,397	
	Gen Exp (20% Share) p/ project:					
	Dedicated Expenses:					
	Legal Fees (Roads)	2,500	8,525			
	Payroll (Roads)	7,200	2,632			3,000
	Payroll Employer Taxes (Roads)	550	151			240
	Payroll (WC)					200
	Repairs & Maint (Gen Exp/Roads)	2,000	8,526	15,000	13,516	25,000
	Supplies (Roads)	200	15			
	Dedicated Expense Sub-Total:	12,450	19,849	15,000	13,516	28,440
	Roads Operations Expense Total:	12,450	19,849	37,195	39,913	28,440
	Roads Ops Balance (Prior to Unassigned Revenue):	(12,450)	(19,849)	(37,195)	(39,913)	(28,440)
	* Apportioned 10% of General Expenses for projected DM time on Sunset Way Project planning.					

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 2 (50%/50%)

Water Department							
			Jul2016-Jun2017		Jul2017-Apr2018		
Water Revenue	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Water Service Revenue	fv	77,000	89,718	80,000	74,344	90,000
	Water Service Revenue (Misc)	V	-	11,519	800	805	23,593
	Cap Impr Fee	F	50,000	50,350	50,000	26,738	50,350
	Cap Impr (25% of Service)	V	19,000	22,385	19,760	19,047	22,500
	Donations for Water	V	-	-		11,000	-
	Grants for Water	V	-	-			-
	Water Revenue incl Cap Imp:	fv	146,000	173,972	150,560	131,934	186,443
	Move Cap Impr to Reserves:	F	(50,000)	(50,350)	(50,000)	(26,738)	(50,350)
	Move 25% CPI Service to Reserves	V	(19,000)	(22,385)	(19,760)	(19,047)	(22,500)
	Move Service Revenue (Misc) NPS						(23,193)
	Water Cap Impr+ 25%CPI Reveues:				(69,760)	(45,785)	(96,043)
	Water Operations Revenue:		77,000	101,237	80,800	86,149	90,400
	Water Cap Impr Reserves:				69,760	45,785	96,043
Water Expense	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Gen Exp (Water 25% Specific*):	F	79,712	69,522	44,390	33,615	26,415
	Gen Exp (WCI 25% Specific*):				44,390	33,615	26,415
	Gen Exp (50% Specific*) Sub-Total:		79,712	69,522	88,780	67,230	52,830
	Dedicated Expenses:						
	Bank Credit Card Fees (Customer)	V	3,400	3,284	3,300	3,282	4,400
	Bookkeeping (Water)	V	3,500	3,919	3,500	3,978	8,400
	Dues & Memberships (Water)	F	1,350	-	1,340	402	1,340
	Insurance (Water)	F			6,000	-	3,000
	Health Insurance (WM)	F	2,500	2,553	-	-	
	Legal Fees (Water)	V	8,000	15,836	2,000	1,425	2,000
	Payroll (Compromise - WM)	F			6,000	6,000	6,000
	Other Operating (Water)	V	-	7,464	4,000	123	4,000
	Water Management (Team)+WC	F	30,000	30,705	35,500	26,360	33,870
	Payroll Employer Taxes (Water)	F	2,500	2,266	-	-	2,630

Muir Beach Community Services District: Draft Budget for FY 2018/2019 - Version 2 (50%/50%)

	Permits & Fees (Water)	F	160	2,323	2,500	2,237	2,500
	Repairs & Maintenance (Water)	V	20,000	54,807	25,000	10,473	25,000
	Supplies (Water)	V	-	-	-	-	
	Testing (Water)	V	2,300	5,316	5,000	1,857	2,000
	Treatment (Water)	V	8,000	8,433	6,000	491	1,000
	Vehicle Expense (WM)	F	1,900	1,350	-	-	
	Utilities: Elec (Water)	V	8,000	8,917	10,000	8,241	10,200
	Utilities: Tel (Ooma)	F	875	1,052	-	-	50
	Dedicated Expense Sub-Total:		92,485	148,225	110,140	64,869	106,390
	Water Operations Expense Total:		172,197	217,747	154,530	98,484	132,805
	Water Ops Balance (Prior to Unassigned Revenue):		(95,197)	(116,510)	(73,730)	(12,335)	(42,405)
	Water Capital Improvement (Balance to Reserves):				25,370	12,170	69,628
Notes:	* \$23,193 included in Water Service Revenue (Misc) is for reimbursement of loan to NPS for Contact Tank installation - project costs are expected to be paid in June of 2018.						

Muir Beach Community Services District: Capital Projects Worksheet for Draft-Budget for FY2018-2019 - Draft

Strategic Planning - Capital Projects by Department

Category	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	Notes:
Fire Department Projects:						
Firehouse	500		15,000		15,000	MBVFA grant received for soft costs
Hydrants for Sunset		6,152				Done
Storage Container						
Radio Link Storage Shed			500			
<i>Total:</i>	<i>500</i>	<i>6,152</i>	<i>15,500</i>	<i>-</i>	<i>15,000</i>	
Recreation Dept Projects:						
CC: ADA Accessibility Upgrades			4,000	5,000		Done - County Grant \$5,000
CC: Bathrm Flrs, Cab, Lighting						Done
CC: Deck Enclosure Curtains			500		500	open end of deck panel only
CC: Deck Railing Glass			10,000			Not needed?
CC: Deck Skylight Repairs			8,000		8,000	Priority
CC: Defibrillator battery						Done 8/2017 (need to check annual)
CC: Elec Improvements			1,000			
CC: Ext Siding						
CC: Fire Extinguisher inspection						Maintenance item - done annually
CC: Fire Sprinkler inspection						Done (Replaced sprinkler heads)
CC: Flooring			20,000		20,000	Main room
CC: Framing & Seismic Check						Done
CC: Heating						
CC: Insulation						
CC: Interior Painting			1,000			Materials only
CC: New Range w/ large oven						
CC: Kids Room Remodel			1,000			Possible back kitchen sink + storage
CC: Landscaping at Front						
CC: Landscaping at Rear			2,500			Remaining funds previously donated
CC: Parking/Edge of Road						
CC: Playground	107,865	761				Done

Muir Beach Community Services District: Capital Projects Worksheet for Draft-Budget for FY2018-2019 - Draft

Strategic Planning - Capital Projects by Department

Category	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	Notes:
CC: Propane Fireplace/Stove						
CC: Propane Generator						
CC: Propane Tank Issues			2,000			Done - Replaced and relocated
CC: Relocate Garbage Shed						
CC: Replace Door w/Window			5,000			
CC: Shelving						
CC: Skylights (3)					!?!	Priority - no estimate yet
CC: Stonework at Ramps		32,093	7,600			Paid to date; FY15/16 grant compl.
CC: Storage Shed Door Lock			100			Done
CC: Topo Survey at CC						Done
CC: Upstairs Bthrm Remodel			1,000			Materials only
CC: Upstairs Deck Issues			7,500			
CC: Upstairs Flooring			3,000			
CC: Upstairs Heating			500			Materials only
CC: Upstairs Kitchen Remodel			1,000			Materials only
CC: Windows Double Glazing						
CC: Repair Fountain Pump					200	
Trail Improvements			15,000	1,500	1,500	Dedicated Annually - materials only
<i>Total:</i>	<i>107,865</i>	<i>32,854</i>	<i>90,700</i>	<i>6,500</i>	<i>30,200</i>	<i>-</i>

Roads Department Projects:

Charlotte's Way Re-graveling						
Cove Lane Culvert Repair						Possible CalOES/FEMA Grant
Resurfacing			11,000	13,000		Fund for interim road repairs
Shed Roof for Chipper						
Signs			1,500			
Sunset Way Evaluation			2,500			
Sunset Way Project Plans				18,900		Done - ILS Plan Revision
Sunset Way Project Finalize	44,051	3,101		5,400	5,400	ILS Finalize - November Bid
Sunset/Ahab Stairway	28,130					Done

Muir Beach Community Services District: Capital Projects Worksheet for Draft-Budget for FY2018-2019 - Draft

Strategic Planning - Capital Projects by Department

Category	FY14/15	FY15/16	FY16/17	FY17/18	FY18/19	Notes:
Trailwork						Ongoing
Warren Wall road slump						
<i>Total:</i>	<i>72,181</i>	<i>3,101</i>	<i>15,000</i>	<i>37,300</i>	<i>5,400</i>	

Water Department Projects:

Cove Lane Eng Dwg Review		1,778				
Equip & Controls	2,046		34,000			
Gate at Pumphouse	234	494				Done
Grid Connect		300				Done
Lower Water Tank Liner					34,000	Minimum cost for a hypalon liner
Lower Water Tank Roof			4,500		300	Done - still need to renail w/ copper
Pacific Way Bridge Waterline	500					Done -reimbursed w/CalOES 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				Done
Water Meter Replacements			40,000			Pilot Project - possible grant funding
Waterline Re-route FVR						
<i>Total:</i>	<i>46,017</i>	<i>5,304</i>	<i>81,000</i>	<i>4,000</i>	<i>34,300</i>	
Total of All Projects:	226,563	47,411	202,200	47,800	84,900	
<i>Funding by Grants, Gifts, Etc.:</i>			<i>(99,600)</i>	<i>(5,000)</i>	<i>15,000</i>	Assuming approval & receipt.
<i>Adjusted Cost of Projects:</i>			102,600	42,800	69,900	Deduction from Fund Balance.

Capital Projects Notes:

MBCC FACILITIES MANAGER

The Community Center needs someone to be responsible for monitoring and restoring the MBCC before and after all events so it is useable by the next event be it Bistro or a rental. The Center has a "drop in when not in use" policy. So, whether or not there is a scheduled event, the Center needs to be checked each Monday and Friday. The event facilitator cannot be in three places at once and cannot be responsible for making sure that everything has been returned to its correct place and all extraneous additions are dealt with.

All events move things around, leave detritus as "gifts or donations" in the kitchen and closets which we may or may not want. They also do not return tables, chairs or the stage correctly to the shed. These places need to be checked, triaged and returned to their correct state before and after each event. It needs someone to be able to discern the difference between what we would like to keep and that which needs to be discarded and to act accordingly.

This person would also be responsible for checking all of the supplies and functionality of the appliances and deal with either buying or getting things fixed.

Currently the small wood stove does not work and has not for months. The little lights inside and out are in total disarray and disrepair. We rent the Center with the understanding that all of the above work and look lovely for the event. Currently they do not.

The various appliances in the Center should be checked periodically:

The oven, refrigerator, microwave, electric outlets

Other things inside:

The AED, small wood stove, toilets, fire extinguishers, little lights inside

The perimeter:

The locks for the Great Room, the shed and the office, outside stair lights, deck little lights and power outlets.