

# MUIR BEACH COMMUNITY SERVICES DISTRICT

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



**Special Meeting of the Board of Directors**  
**Saturday, March 26, 2016, 9:30 AM**  
**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.*

**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.*

## AGENDA

Item:	Description:	Board Action:
<b>01</b>	<b>Call To Order:</b> Gary Friedman (President), Victoria Hamilton-Rivers (Vice President), Lynda Grose (Director), Paul Jeschke (Director), Peter Lambert (Director), Bill Hansell (District Manager)	
<i>9:30am</i>		
<b>02</b>	<b>Agenda</b>	<b>Adopt</b>
<i>9:31am</i>		
<b>03</b>	<b>MBCSD Financial Review:</b> <i>The District Manager will present a financial review of the District followed by questions and discussion by the Board and Staff to assess the District's current fiscal conditions and to plan for its future. The presentation materials are attached to this agenda to facilitate study prior to the meeting.</i>	<b>Review</b>
<i>9:33am</i>		
<b>04</b>	<b>Ad-Hoc Committee on the Retirement of the Water Manager and Recruitment of his Successor:</b> <i>The Board will consider terminating this ad-hoc committee in order to move its scope into a new ad-hoc personnel committee as described in Agenda Item 05.</i>	<b>Consider Approval</b>
<i>11:00am</i>		

<b>05</b>	<b>Ad-Hoc Committee on Current Personnel Matters:</b>	<b>Consider Approval</b>
<i>11:10am</i>	<i>The Board will consider creating an ad-hoc committee to address current personnel matters, including the retirement of the Water Manager, in a comprehensive way</i>	
<b>06</b>	<b>Public Open Time:</b> <i>Please note:</i> <i>1. Topics should be within the jurisdiction of the CSD (Water, Roads, Fire &amp; Recreation).</i> <i>2. The topic should not be elsewhere on the agenda.</i> <i>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.)</i>	<b>Brief Response As Allowed</b>
<i>11:20am</i>	<i>4. Public comments are limited to 3 minutes per speaker, unless waived by the Board.</i> <i>5. The period for public open time is limited to 10 minutes, unless waived by the Board.</i>	
<b>07</b>	<b>Adjournment</b>	<b>Approve</b>
<i>11:30am</i>		



# **MUIR BEACH COMMUNITY SERVICES DISTRICT**

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## **Financial Presentation for the Special Meeting of the Board of Directors Saturday, March 26<sup>th</sup>, 2016, 9:30AM**

- *President Gary Friedman*
  - *Vice-President Victoria Hamilton-Rivers*
  - *Director Lynda Grose*
  - *Director Paul Jeschke*
  - *Director Peter Lambert*
- 

- *District Manager Bill Hansell*
- *Water Manager Harvey Pearlman*
- *Fire Chief Steve Wynn*



# **MUIR BEACH COMMUNITY SERVICES DISTRICT**

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## Contents

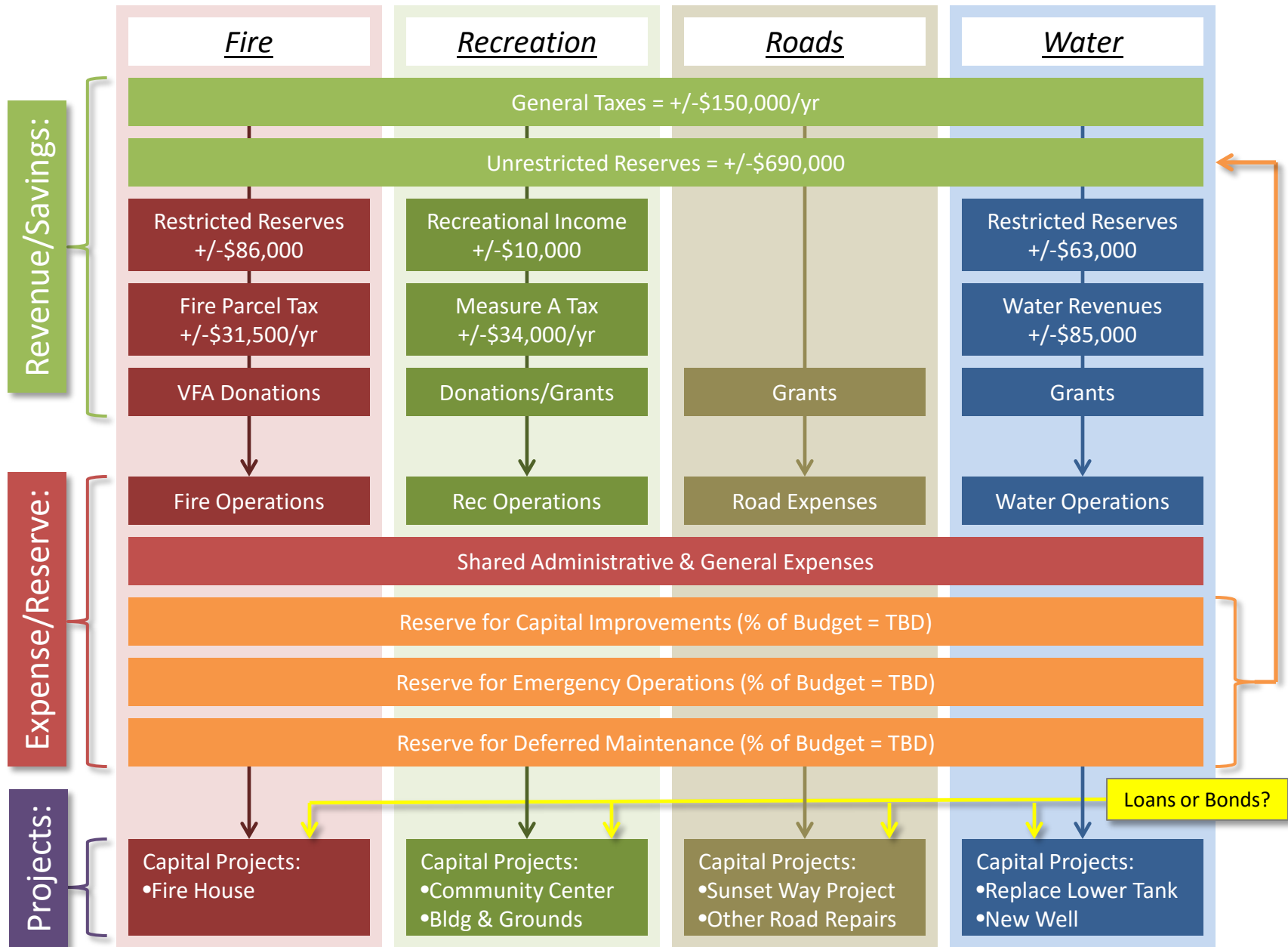
- **Revenue Categories** by Department
- **Operations Expense Categories** by Department
- **Flowchart of Revenue, Operations, & Projects** by Department
- **Bank Account Balance Trends** - 2011 to 2015
- **Revenue Trend Analysis** - 2005 to 2015
  - Revenue Sub-Total: Taxes*
  - Revenue Sub-Total: Water*
  - Revenue Sub-Total: Recreation*
  - Revenue Sub-Total: Donations, Grants, Other*
- **Operating Expense Trend Analysis** - 2005 to 2015
  - Expense Sub-Total: General Business*
  - Expense Sub-Total: Personnel*
  - Expense Sub-Total: Miscellaneous*
- **Fixed Assets: Current Value and Expenses** – 2005 to 2015
- **Fiscal Year 2015-16 Operations Budget** - Proposed Revision: Revenue
- **Fiscal Year 2015-16 Operations Budget** - Proposed Revision: Expenses
- **Fiscal Year 2015-16 Operations Budget** - Proposed Revision: Summary & Reserves
- **Financial Planning** - Next Steps

# Muir Beach CSD: Revenue Categories by Department

<u>Revenue Categories</u>	<u>Fire/Life Safety</u>	<u>Recreation</u>	<u>Roads</u>	<u>Water</u>
<b>Property Tax – General Funds</b>	Unrestricted	Unrestricted	Unrestricted	Unrestricted
<b>ERAF Tax – General Funds</b>	Unrestricted	Unrestricted	Unrestricted	Unrestricted
<b>Parcel Tax – Fire</b>	<i>Restricted</i>	-	-	-
<b>Measure A Tax – Recreation</b>	-	<i>Restricted</i>	-	-
<b>Water Fees – Operations</b>	-	-	-	<i>Restricted</i>
<b>25% Water Fees – Capital Imp</b>	-	-	-	<i>Restricted</i>
<b>Water Capital Imp Fees</b>	-	-	-	<i>Restricted</i>
<b>Rentals – Recreation</b>	-	Unrestricted	-	-
<b>Community Functions – Recreation</b>	-	Unrestricted	-	-
<b>Donations/Grants – Unrestricted</b>	Unrestricted	Unrestricted	Unrestricted	Unrestricted
<b>Donations/Grants – Restricted</b>	VFA Donations	<i>As Restricted by Donor</i>	<i>As Restricted by Donor</i>	<i>As Restricted by Donor</i>
<b>Interest</b>	Unrestricted	Unrestricted	Unrestricted	Unrestricted

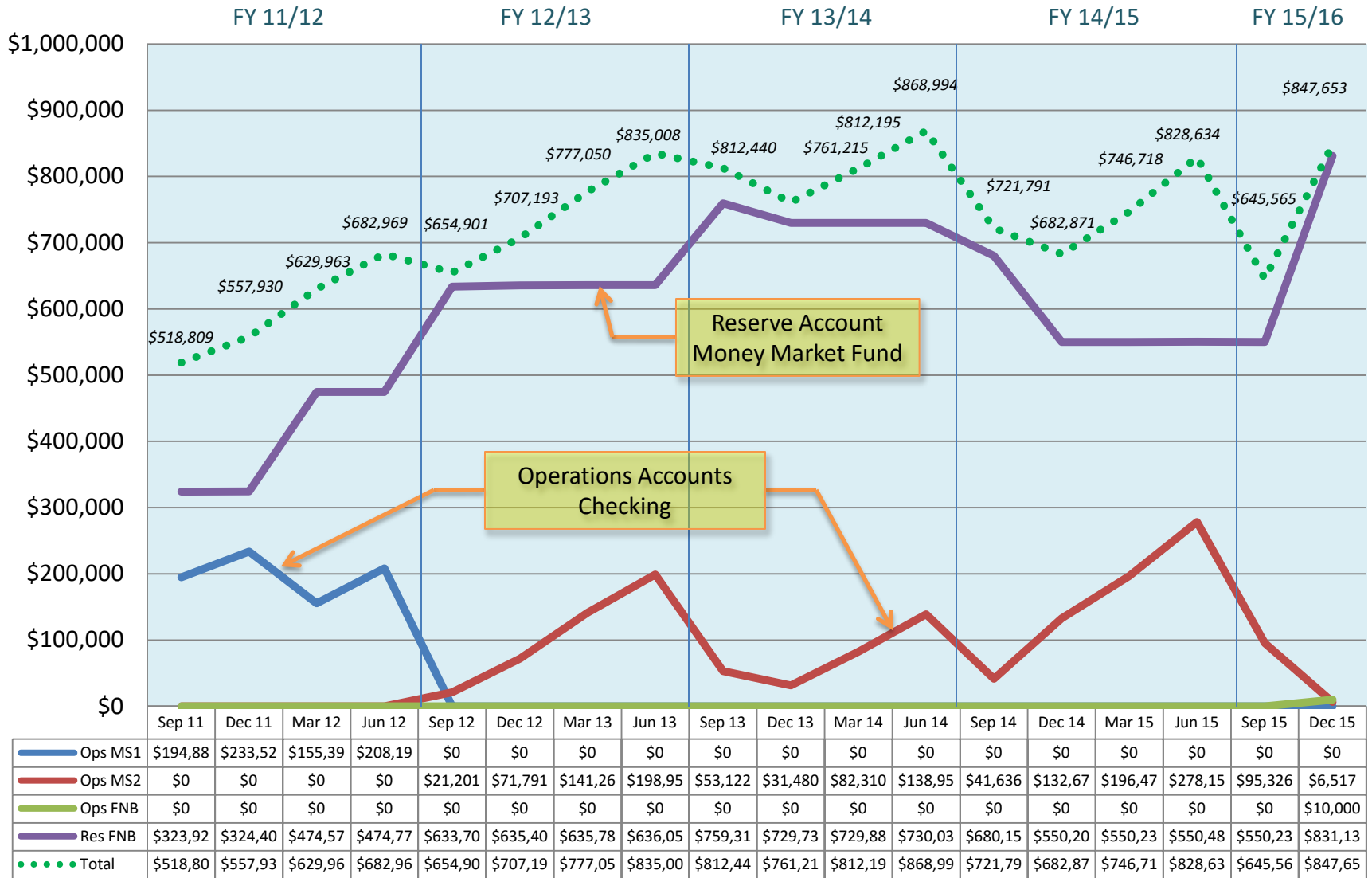
# Muir Beach CSD: Operations Expense Categories by Department

<u>Operations Expense Categories</u>	<u>Fire/Life Safety</u>	<u>Recreation</u>	<u>Roads</u>	<u>Water</u>
Audit	Shared	Shared	Shared	Shared
Bank/Credit Card Fees	Shared	Shared	Shared	Shared
Bookkeeping	Shared	Shared	Shared	Shared
Community Classes/Functions	-	<i>Dedicated</i>	-	-
Dues/Memberships	Shared	Shared	Shared	Shared
Fire Dept Expenses	<i>Dedicated</i>	-	-	-
Insurance – Fire, P&L, Umbrella	Shared	Shared	Shared	Shared
Legal Fees	As Applicable	As Applicable	As Applicable	As Applicable
Permits & Fees	As Applicable	As Applicable	As Applicable	As Applicable
Office & Postage	Shared	Shared	Shared	Shared
Other Operating Expenses	As Applicable	As Applicable	As Applicable	As Applicable
Payroll	Shared	Shared	Shared	Shared
Health Insurance	Shared	Shared	Shared	Shared
Repairs & Maintenance (non-water)	As Applicable	As Applicable	As Applicable	-
Supplies (non-water)	As Applicable	As Applicable	As Applicable	-
Vehicle Expenses – Water Manager	-	-	-	<i>Dedicated</i>
Utilities	As Applicable	As Applicable	As Applicable	As Applicable
Water Expenses & Repairs	-	-	-	<i>Dedicated</i>
Water Testing	-	-	-	<i>Dedicated</i>
Water Treatment	-	-	-	<i>Dedicated</i>
Workers Comp	Shared	Shared	Shared	Shared



# Account Balances – 2011 to 2015 by Quarter

BALANCE TRENDS

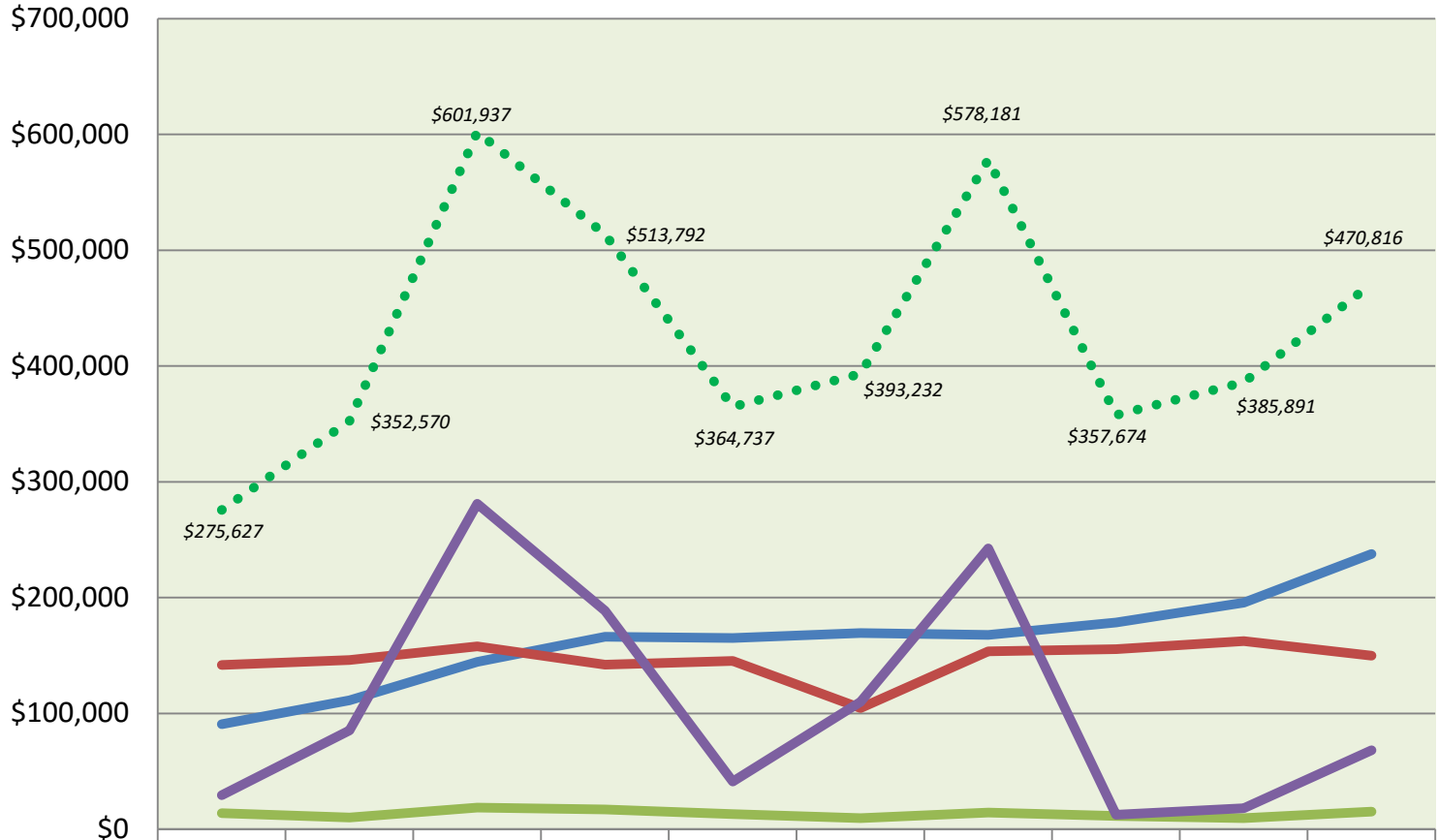


NOTE: Amounts have not been audited.



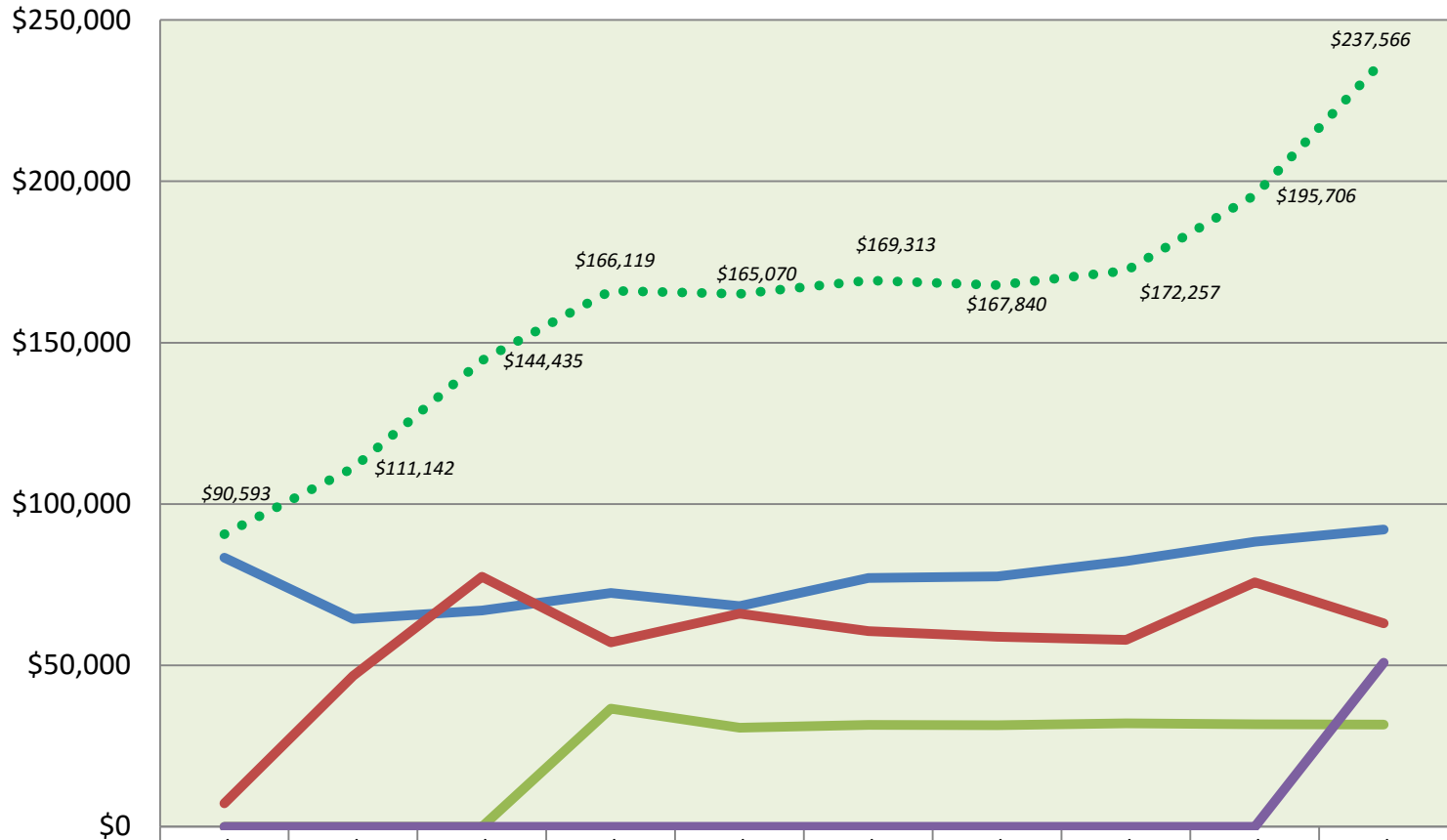
# Revenue Total – 2005 to 2015 by Fiscal Year

REVENUE TREND ANALYSIS



	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Tax Revenue	\$90,592	\$111,142	\$144,435	\$166,119	\$165,071	\$169,313	\$167,840	\$178,451	\$195,707	\$237,565
Water Revenue	\$141,811	\$146,102	\$157,754	\$142,010	\$145,300	\$104,551	\$153,644	\$155,475	\$162,435	\$149,890
Recreation Revenue	\$13,811	\$10,156	\$18,709	\$17,128	\$13,123	\$9,419	\$14,331	\$11,393	\$9,548	\$15,176
Donations, Grants	\$29,413	\$85,170	\$281,039	\$188,535	\$41,243	\$109,949	\$242,366	\$12,355	\$18,201	\$68,185
Total Revenues	\$275,627	\$352,570	\$601,937	\$513,792	\$364,737	\$393,232	\$578,181	\$357,674	\$385,891	\$470,816

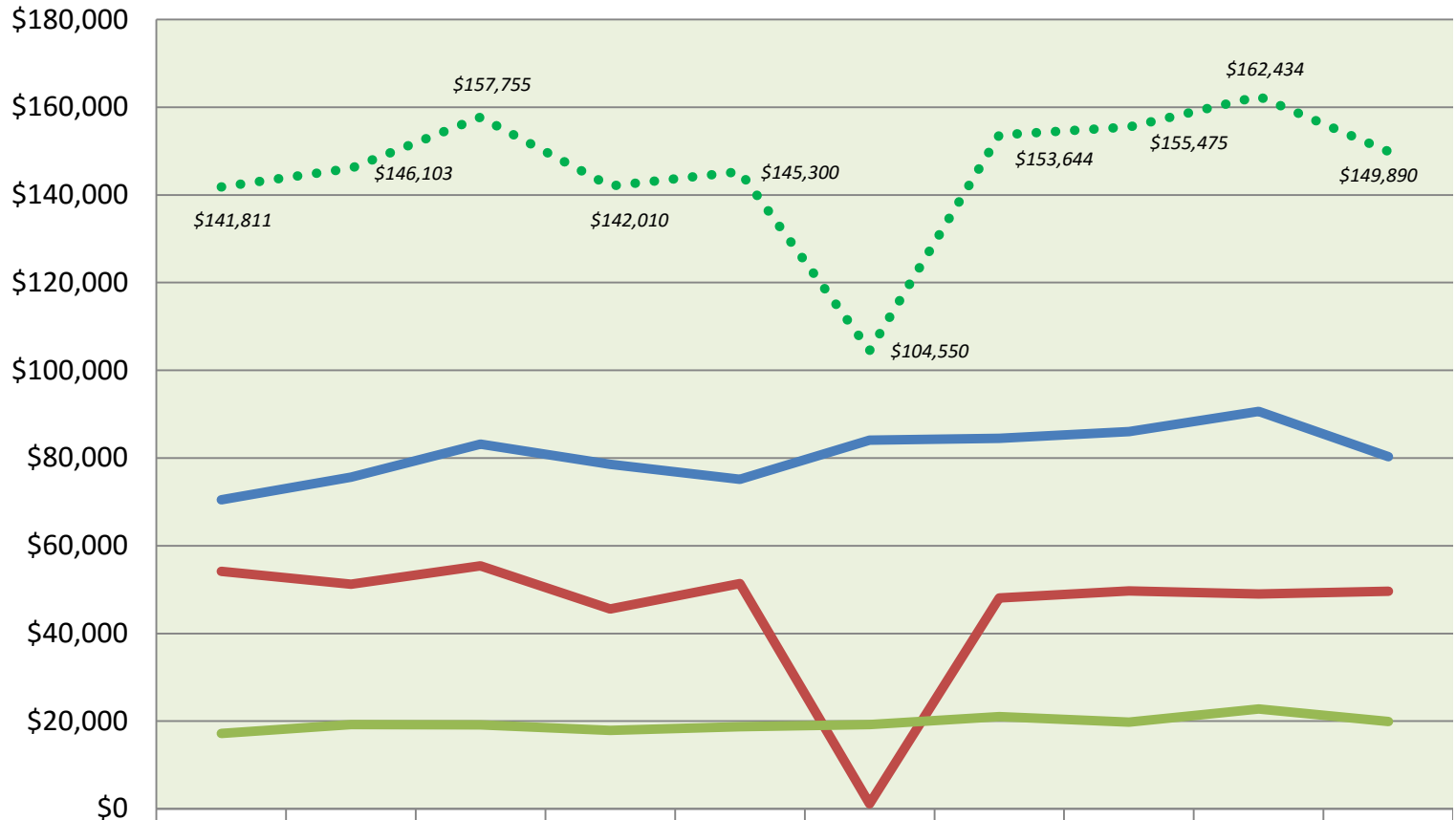
## Revenue Sub-Total: Taxes – 2005 to 2015 by Fiscal Year



	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Prop Tax	\$83,365	\$64,371	\$66,954	\$72,400	\$68,369	\$77,103	\$77,555	\$82,324	\$88,309	\$92,063
ERAF	\$7,228	\$46,771	\$77,481	\$57,140	\$66,066	\$60,654	\$58,845	\$57,923	\$75,700	\$63,046
Fire Tax	\$0	\$0	\$0	\$36,579	\$30,635	\$31,556	\$31,440	\$32,010	\$31,697	\$31,616
Measure A	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,841
Total Tax Revenue	\$90,593	\$111,142	\$144,435	\$166,119	\$165,070	\$169,313	\$167,840	\$172,257	\$195,706	\$237,566

NOTE: Amounts have not been audited.

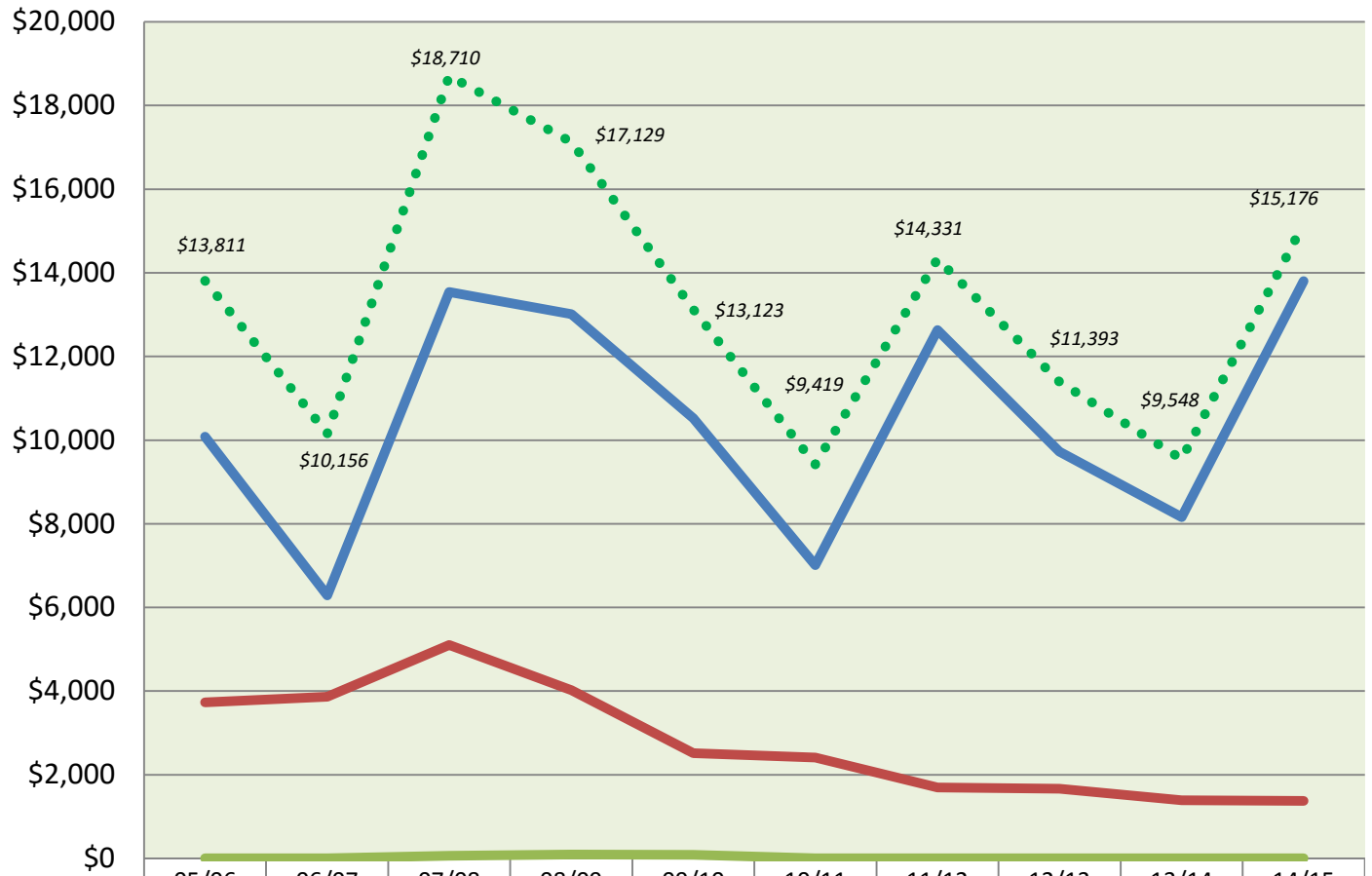
## Revenue Sub-Total: Water – 2005 to 2015 by Fiscal Year



	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Water Operations	\$70,468	\$75,645	\$83,155	\$78,545	\$75,169	\$84,114	\$84,472	\$86,002	\$90,639	\$80,332
Capital Imp Fee	\$54,158	\$51,228	\$55,406	\$45,556	\$51,381	\$1,200	\$48,119	\$49,700	\$49,018	\$49,650
25% Alloc of Water Revs	\$17,185	\$19,230	\$19,194	\$17,909	\$18,750	\$19,236	\$21,053	\$19,773	\$22,777	\$19,908
Total Water Revenue	\$141,811	\$146,103	\$157,755	\$142,010	\$145,300	\$104,550	\$153,644	\$155,475	\$162,434	\$149,890

NOTE: Amounts have not been audited.

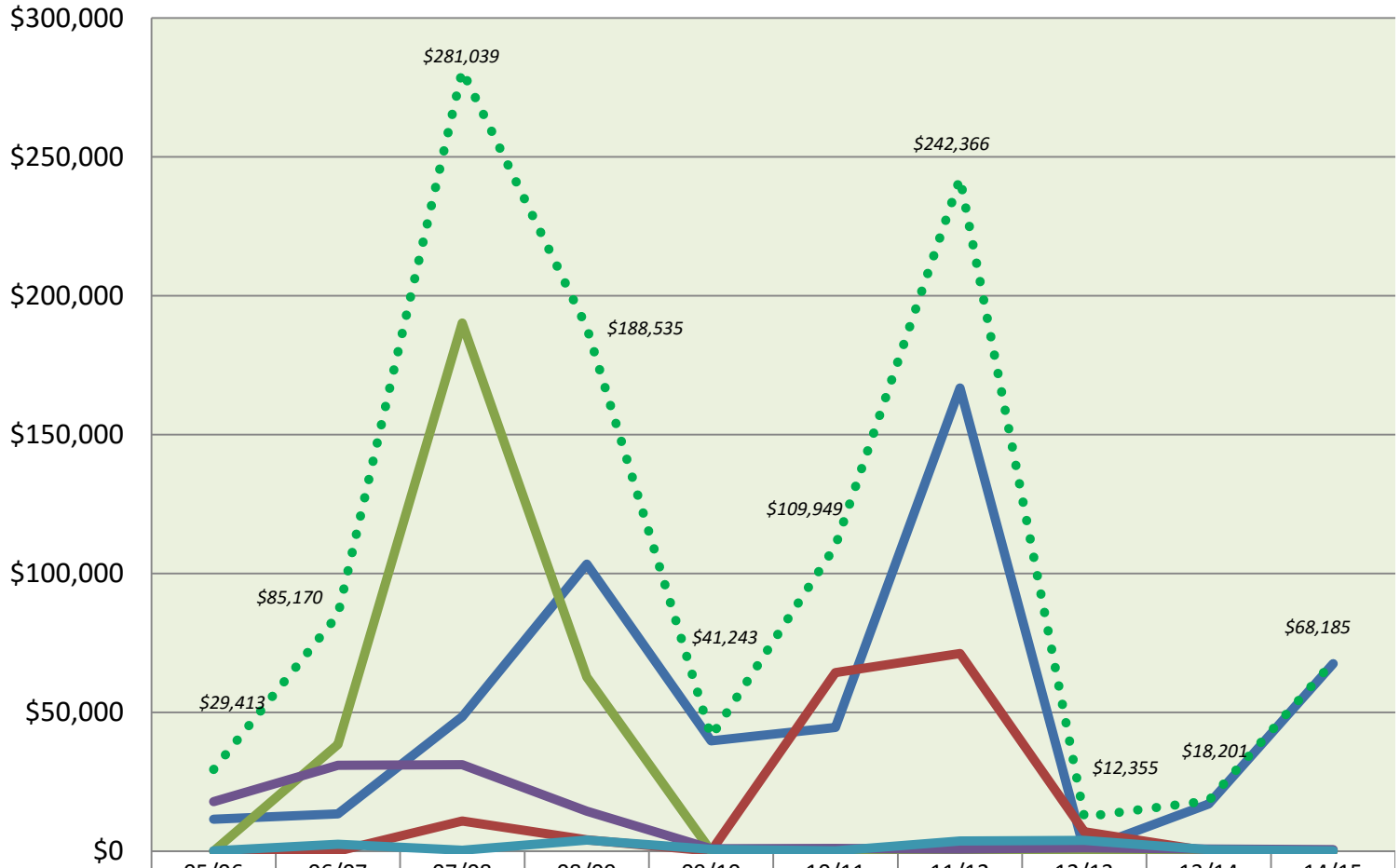
## Revenue Sub-Total: Recreation – 2005 to 2015 by Fiscal Year



	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
<span style="color: blue;">—</span> Rental Income	\$10,079	\$6,290	\$13,540	\$13,010	\$10,525	\$7,010	\$12,635	\$9,725	\$8,158	\$13,800
<span style="color: red;">—</span> Community Functions	\$3,732	\$3,866	\$5,106	\$4,024	\$2,512	\$2,409	\$1,696	\$1,668	\$1,390	\$1,376
<span style="color: green;">—</span> Rec Income Other	\$0	\$0	\$64	\$95	\$86	\$0	\$0	\$0	\$0	\$0
<span style="color: green;">•••</span> Total Recreation Revenue	\$13,811	\$10,156	\$18,710	\$17,129	\$13,123	\$9,419	\$14,331	\$11,393	\$9,548	\$15,176

NOTE: Amounts have not been audited.

# Revenue Sub-Total: Donations, Grants, Other – 2005 to 2015

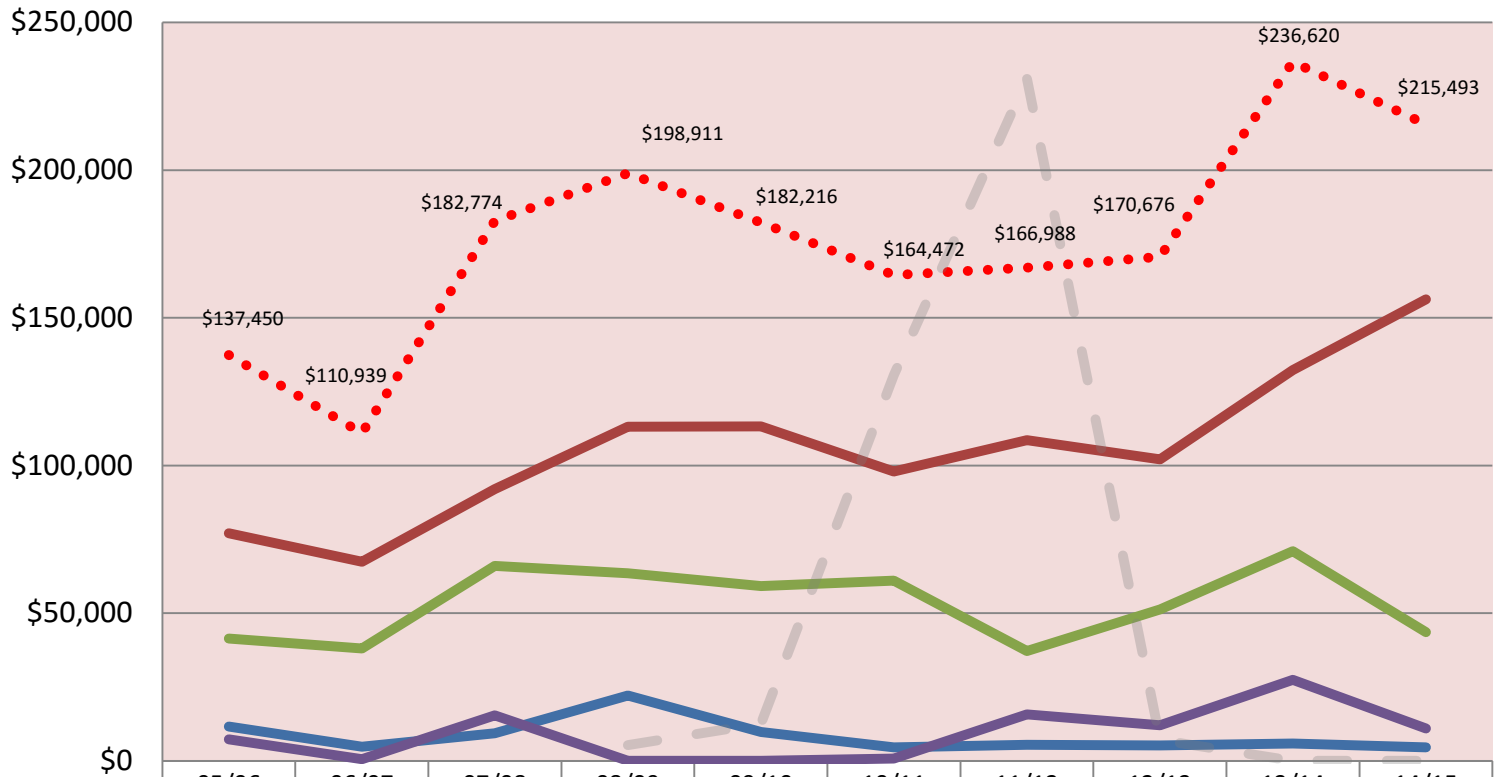


	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Donations/Grants	\$11,475	\$13,400	\$48,450	\$103,400	\$39,721	\$44,605	\$166,800	\$300	\$16,926	\$67,500
VFA Donations	\$0	\$0	\$10,883	\$4,128	\$0	\$64,322	\$71,119	\$7,000	\$0	\$0
FEMA Grants	\$0	\$38,398	\$190,155	\$62,644	\$0	\$0	\$0	\$0	\$0	\$0
Interest	\$17,863	\$30,891	\$31,176	\$14,391	\$872	\$947	\$796	\$1,198	\$734	\$610
Other	\$75	\$2,481	\$375	\$3,972	\$650	\$75	\$3,651	\$3,857	\$541	\$75
Total Donations, Grants, Other	\$29,413	\$85,170	\$281,039	\$188,535	\$41,243	\$109,949	\$242,366	\$12,355	\$18,201	\$68,185

# Common Operating Expense\* Total – 2005 to 2015

(\*Does not represent ALL costs.)

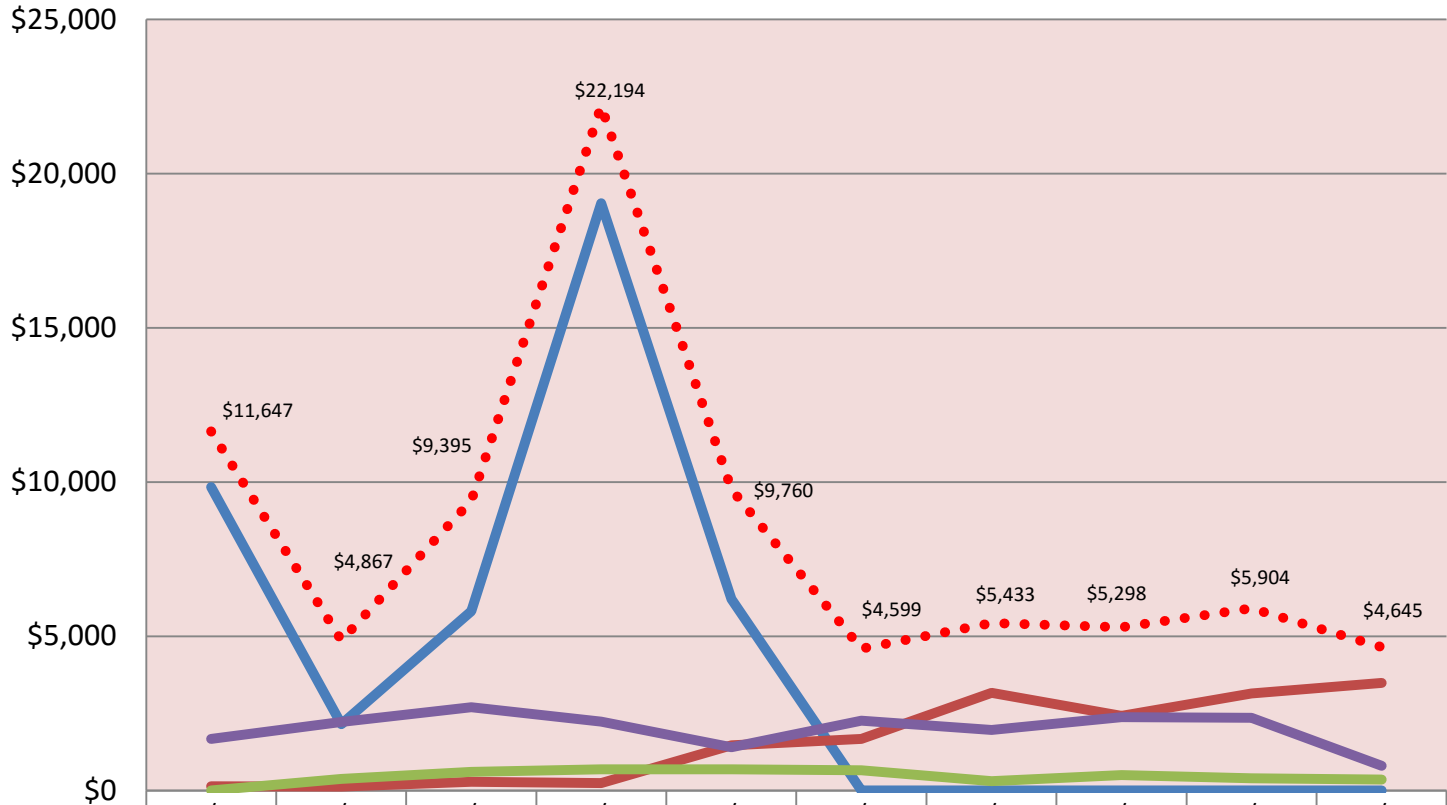
EXPENSE TREND ANALYSIS



	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Gen Business	\$11,647	\$4,867	\$9,395	\$22,194	\$9,760	\$4,599	\$5,433	\$5,298	\$5,904	\$4,645
Personnel	\$77,043	\$67,458	\$91,964	\$113,149	\$113,274	\$97,966	\$108,544	\$102,086	\$132,295	\$156,251
Miscellaneous	\$41,405	\$38,052	\$66,024	\$63,568	\$59,173	\$61,079	\$37,235	\$51,254	\$70,959	\$43,640
Fire (*Incomplete)	\$7,355	\$562	\$15,391	\$0	\$9	\$828	\$15,776	\$12,038	\$27,462	\$10,957
•••• Total Expenses	\$137,450	\$110,939	\$182,774	\$198,911	\$182,216	\$164,472	\$166,988	\$170,676	\$236,620	\$215,493
— VFA Expenses:				\$5,319	\$12,625	\$130,596	\$231,036	\$7,087	\$96	\$0

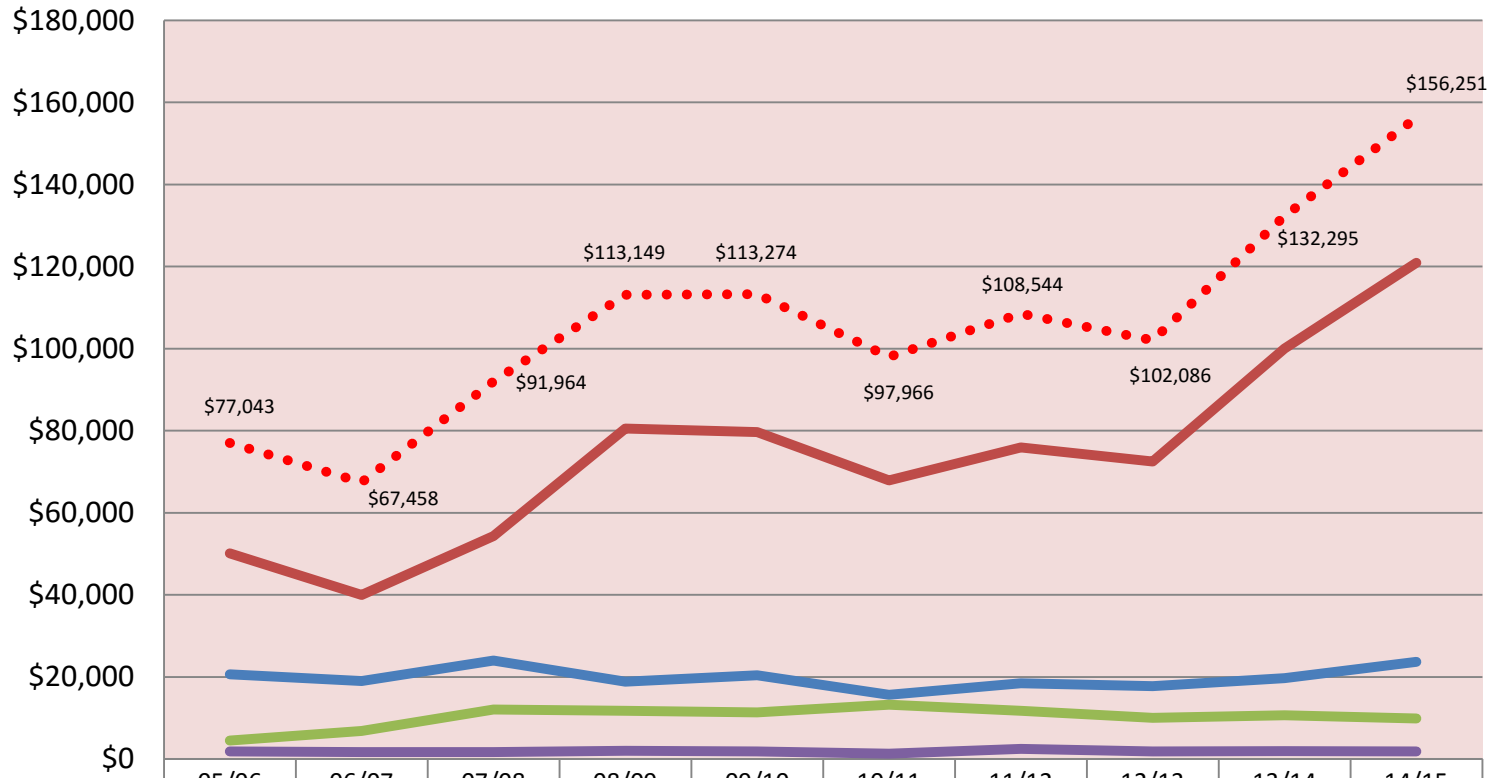
NOTE: Amounts have not been audited.

## Expense Sub-Total: General Business - 2005 to 2015 by Fiscal Year



NOTE: Amounts have not been audited.

## Expense Sub-Total: Personnel – 2005 to 2015 by Fiscal Year

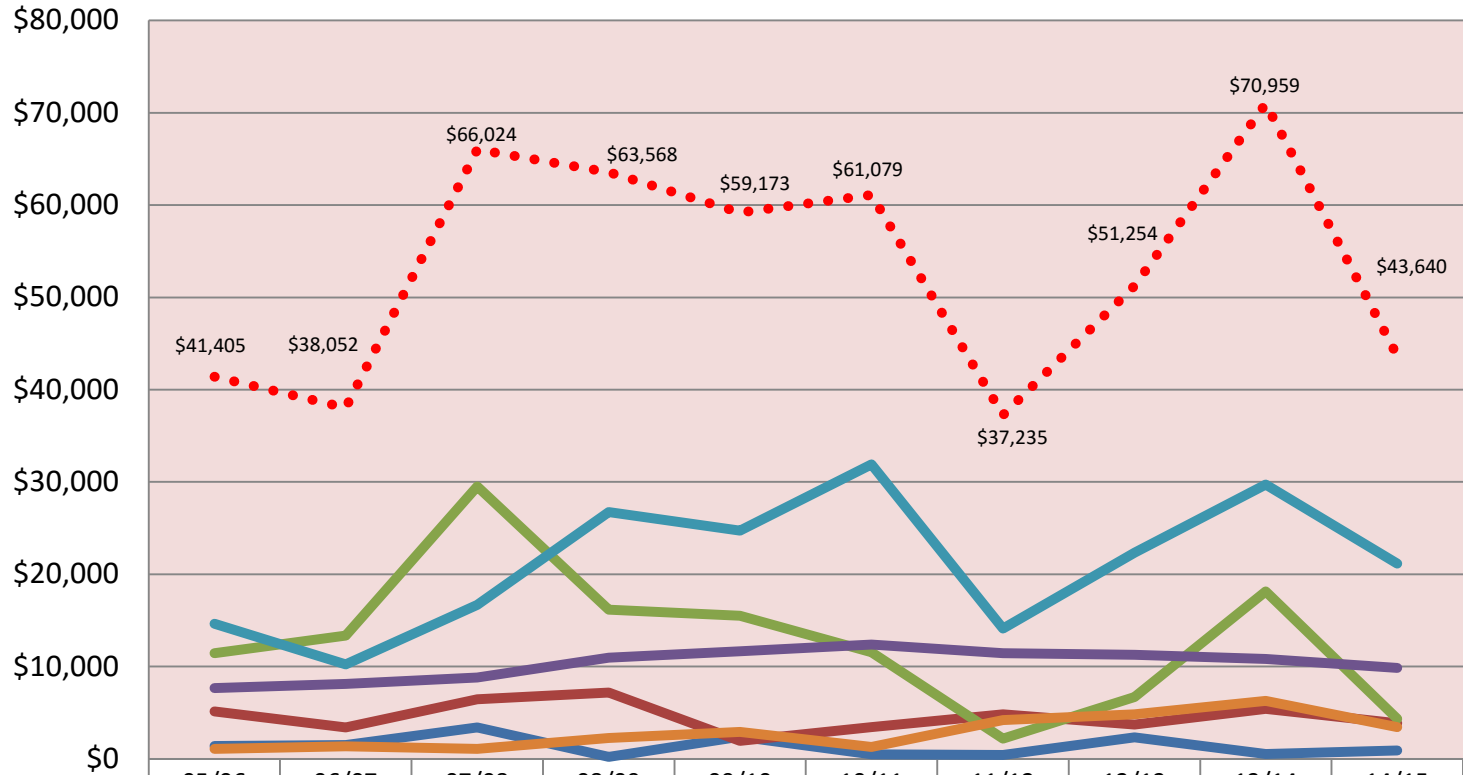


Bookkeeping	\$20,657	\$19,007	\$23,944	\$18,847	\$20,423	\$15,611	\$18,439	\$17,763	\$19,664	\$23,659
Payroll	\$50,073	\$39,967	\$54,315	\$80,539	\$79,669	\$67,918	\$75,894	\$72,478	\$100,038	\$120,915
Health Insurance	\$4,512	\$6,840	\$12,026	\$11,755	\$11,326	\$13,181	\$11,761	\$9,985	\$10,669	\$9,877
Vehicle Exp (Water Mgr)	\$1,801	\$1,644	\$1,679	\$2,008	\$1,856	\$1,256	\$2,450	\$1,860	\$1,924	\$1,800
<b>Total Personnel Expenses</b>	<b>\$77,043</b>	<b>\$67,458</b>	<b>\$91,964</b>	<b>\$113,149</b>	<b>\$113,274</b>	<b>\$97,966</b>	<b>\$108,544</b>	<b>\$102,086</b>	<b>\$132,295</b>	<b>\$156,251</b>

NOTE: Amounts have not been audited.



## Expense Sub-Total: Miscellaneous – 2005 to 2015 by Fiscal Year



	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15
Legal Fees	\$1,408	\$1,514	\$3,424	\$219	\$2,405	\$488	\$446	\$2,353	\$548	\$923
Permits/Fees	\$5,130	\$3,430	\$6,479	\$7,199	\$1,966	\$3,435	\$4,844	\$3,708	\$5,415	\$3,870
Repairs (non-water)	\$11,470	\$13,367	\$29,503	\$16,162	\$15,494	\$11,545	\$2,185	\$6,695	\$18,158	\$4,358
Utilities	\$7,665	\$8,111	\$8,823	\$10,976	\$11,663	\$12,386	\$11,450	\$11,297	\$10,819	\$9,873
Water Enterprise	\$14,650	\$10,254	\$16,699	\$26,736	\$24,722	\$31,915	\$14,112	\$22,350	\$29,727	\$21,152
Supplies (non-water)	\$1,082	\$1,376	\$1,096	\$2,276	\$2,923	\$1,310	\$4,198	\$4,851	\$6,292	\$3,464
•••• Total Misc Expenses	\$41,405	\$38,052	\$66,024	\$63,568	\$59,173	\$61,079	\$37,235	\$51,254	\$70,959	\$43,640

NOTE: Amounts have not been audited.

## Fixed Assets: Current Value and Expenses (2005-2015)

Category:	Item:	Quickbooks Totals:	2005 to 2015 Expenses:	
<b>Water:</b>	Storage Tanks	\$654,493	\$654,492	
	Land	\$546,323	\$0	
	Mains and Valves	\$152,776	\$152,776	
	Other Water System Assets	\$57,416	\$55,638	
	Equipment and Controls	\$39,013	\$37,789	
	Wells	\$21,620	\$6,200	
	Accumulated Depreciation	-\$345,401		
	<i>Total Water System Assets:</i>	<b>\$1,126,240</b>	<b>\$906,895</b>	
	<b>Other Fixed Assets:</b>	Buildings	\$485,271	\$177,331
Playground		\$173,428	\$173,427	
Equipment		\$153,535	\$38,925	
Land – Fire Dept		\$147,918	\$147,918	
Road Improvements		\$131,741	\$125,589	
Equipment – Fire Dept		\$103,871	\$103,870	
Land		\$80,573	\$5,900	
Buildings – Fire Dept		\$30,270	\$30,270	
Furniture & Fixtures – Community		\$10,467	\$10,467	
Gate		\$6,967	\$6,473	
Shed Roof		\$3,688	\$3,688	
Accumulated Depreciation		-\$278,336		
<i>Total Other Fixed Assets:</i>		<b>\$1,049,393</b>	<b>\$823,858</b>	
<b>Total Fixed Assets:</b>			<b>\$2,175,633</b>	<b>\$1,730,753</b>

NOTE: Amounts have not been audited.

# Fiscal Year 2015-16 Operations Budget – Proposed Revision

	Actual 14-15	Budget 15-16	YTD As of 12/31/15	Budget %
<b>Combined Tax Revenues</b>				
Property Tax Revenues				
Property Tax Revenues	92,063	95,000	54,258	57%
Refund - Educational Deductions	63,046	50,000	31,788	64%
Property Tax Revenues - Other				
Total Property Tax Revenues	155,109	145,000	86,046	59%
\$200 Parcel Tax for Fire	31,616	31,500	17,380	55%
Measure A Revenues	50,841	34,000		0%
<b>Total Combined Tax Revenues</b>	<b>237,566</b>	<b>210,500</b>	<b>103,426</b>	<b>49%</b>
<b>Combined Water Revenues</b>				
Water Operations Revenues				
Water Service Revenues	79,787	85,000	55,218	65%
Misc Water Revenues	545		650	
Water Operations Revenues - Other				
Total Water Operations Revenues	80,332	85,000	55,868	66%
Water Capital Improvement Revs				
Capital Improvement Fees	49,650	49,000	25,116	51%
25% Allocation of Water Revs	19,908	21,250	10,734	51%
Total Water Capital Improvement Revs	69,558	70,250	35,850	51%
<b>Total Combined Water Revenues</b>	<b>149,890</b>	<b>155,250</b>	<b>91,718</b>	<b>59%</b>
<b>Recreational Activities Income</b>				
Rental Income	13,800	10,000	8,505	85%
Community Functions Income	1,376	1,661	1,661	100%
<b>Total Recreational Activities Income</b>	<b>15,176</b>	<b>11,661</b>	<b>10,166</b>	<b>87%</b>
<b>Donations &amp; Grants</b>	<b>67,500</b>	<b>48,400</b>	<b>40,000</b>	<b>83%</b>
Interest Income	610	859	859	100%
Other Income	75	75	75	100%
<b>Total Income</b>	<b>470,817</b>	<b>426,745</b>	<b>246,244</b>	<b>58%</b>

NOTE: Amounts have not been audited.

## Expenses

	Actual 14-15	Budget 15-16	YTD	Budget %
<b>Audit Expense</b>		15,000	0	0%
<b>Bank Fees &amp; Credit Card Fees</b>	3,488	3,400	1,849	54%
<b>Bookkeeping</b>	20,721	21,000	15,297	73%
<b>Community Classes &amp; Functions</b>	5,669	5,000	4,183	84%
<b>Dues &amp; Memberships</b>	353	1,200	0	0%
<b>Fire Dept Expenses</b>				
Firefighting Equipment	5,879	7,000	40	1%
Fire Department Training	770	2,592	0	0%
Medical Supplies/Equipment	81	5,141	5,141	100%
Emergency Preparedness	161	2,000	225	11%
Fire Truck Repairs/Maintenance	100	33,047	33,047	100%
Phone, Radio Link for Bolinas	2,083	1,427	1,427	100%
Other Fire Dept Expenses	2,684	1,150	999	87%
<b>Total Fire Dept Expenses</b>	<b>11,758</b>	<b>52,357</b>	<b>40,879</b>	<b>78%</b>
<b>Insurance - Fire, P&amp;L, Umbrella</b>	12,692	14,000	0	0%
<b>Legal Fees</b>	923	2,000	1,280	64%
<b>Permits &amp; Fees</b>	3,870	3,324	3,324	100%
<b>Office and Postage</b>	355	2,426	2,426	100%
<b>Other Operating Expenses</b>	449	4,000	399	10%
<b>Payroll Expenses</b>				
Wages	99,432	102,000	60,913	60%
Employer Payroll Taxes	7,606	7,800	4,671	60%
Payroll Service	2,938	3,000	1,833	61%
Workers' Compensation Insurance	13,876	13,000	9,040	70%
<b>Total Payroll Expenses</b>	<b>123,852</b>	<b>125,800</b>	<b>76,457</b>	<b>61%</b>
<b>Health Insurance</b>	9,877	11,000	4,328	39%
<b>Repairs &amp; Maint (non-water)</b>	4,359	25,000	4,629	19%
<b>Supplies (non-water)</b>	3,464	4,000	1,742	44%
<b>Vehicle Expense - Water Manager</b>	1,800	1,800	1,050	58%
<b>Utilities</b>				
Electric	7,653	8,500	4,835	57%
Propane	184	350	99	28%
Refuse Service	783	1,000	592	59%
Telephone	1,253	1,500	792	53%
<b>Total Utilities</b>	<b>9,873</b>	<b>11,350</b>	<b>6,318</b>	<b>56%</b>
<b>Water Enterprise</b>				
Water Expense & Repairs	12,268	25,000	5,243	21%
Water Testing	1,956	5,000	1,075	22%
Water Treatment	6,928	8,000	3,324	42%
<b>Total Water Enterprise</b>	<b>21,152</b>	<b>38,000</b>	<b>9,642</b>	<b>25%</b>
Receipts to be Allocated			761	
<b>Total Expense:</b>	<b>234,655</b>	<b>340,657</b>	<b>174,564</b>	<b>51%</b>

NOTE: Amounts have not been audited.

# Fiscal Year 2015-16 Operations Budget – Proposed Revision

	Actual 14-15	Budget 15-16	YTD As of 12/31/15	Budget %
<b>Total Income</b>	470,817	426,745	246,244	58%
<b>Total Expense:</b>	234,655	340,657	174,564	51%
<b>Total Surplus or Deficit:</b>	236,162	86,088	71,680	83%
Annual Reserves:				
<b>Capital Improvements = 8% of Revenue</b>	0	34,140	19,700	58%
<b>Emergency Ops = 4% of Revenue</b>	0	17,808	9,850	55%
<b>Deferred Maintenance = 8% of Revenue</b>	0	34,140	19,700	58%
Remaining Balance	236,162	0	22,431	

**Notes:**

1. This proposed revision includes Fire Dept Expenses in consultation with the VFA. The former approved FY2015-16 budget did not. The Board should adopt a revised budget at a future regular meeting.
2. Large Capital Costs have NOT been included in this Operations Budget.
3. "Annual Reserves" are included in order to plan for itemized savings. Categories and Percentages of Revenue assigned should be determined by the Board. The proposed list totals 20% and has been calculated by balancing revenues and expenditures. The Board may formulate a Reserve Policy that is either Unrestricted (discretionary) or Restricted (mandatory). Further review of policy standards will be required.
4. For the Fiscal Year 2016-17 budget, the District Manager recommends returning to the formatting method used by management prior to FY2006-07 which identified Revenues and Expenses more clearly by the four charter areas: Fire/Life Safety, Recreation, Roads, and Water.

NOTE: Amounts have not been audited.



# MUIR BEACH COMMUNITY SERVICES DISTRICT

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