

Muir Beach Community Services District: Budget for FY 2018/2019 - Version 3 (60%/40%)

General - Revenue and Expenses Apportioned To All Departments							
			Jul2016-Jun2017		Jul2017-May2018		
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	103,032	110,000
	Excess ERAF (Unassigned)		60,500	74,058	60,000	75,990	75,000
	Interest Income (Unassigned)		1,400	917	800	734	6,000
	Other Income (Unassigned)		-	728	-	528	-
	Gen Revenue Total:		159,200	181,856	163,100	180,284	191,000
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	28,514	* 8,000
	Bank & Credit Card Fees (District)	F	210	445	500	110	200
	Bookkeeping	F	21,000	16,907	15,000	16,745	17,000
	Dues & Memberships	F	1,200	-	1,300	1,073	1,500
	Insurance: Health (DM)	F	6,000	4,483	9,600	8,378	* 9,300
	Insurance: (Blanket+Gen Lb+Umb)	F	6,600	(3,863)	7,000	5,946	4,000
	Insurance: (Worker's Comp)(DM)	F	1,400	-	2,400	145	* 1,200
	Legal Fees	V	4,000	4,901	2,500	4,620	5,000
	Office & Postage	F	4,100	3,813	1,000	2,290	* 2,000
	Other Operating (incl Minutes)	F	2,500	4,644	4,000	4,503	* 5,000
	Payroll: (District Consultant)	F	120	623	3,000	2,833	-
	Payroll: Salary (DM)	F	72,000	79,536	119,600	85,806	* 65,000
	Payroll: Employer Taxes (DM)	F	5,750	3,216	8,400	1,537	* 5,200
	Payroll Service: Fees	F	3,100	3,130	1,500	1,774	* 2,000
	Permits & Fees (+ election year)	F	2,150	2,130	4,000	2,730	2,300
	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	1,146	1,200
	Utilities: Telephone (RingCentral)	F	1,200	-	150	425	200
	Website & Doc Management	F	1,200	-	4,000	2,610	* 5,000
	Gen Exp Total:		219,205	170,961	221,950	171,864	140,100
	Gen Bal (Prior to Dept Allocations) :		(60,005)	10,895	(58,850)	8,420	50,900
General Notes:	1.)Apportionment: General Expenses are assigned to departments by the following percentages: General = 60%, Water = 20%, WCI = 20% *(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)						

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Fire Department						
			Jul2016-Jun2017		Jul2017-May2018	
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		15,000	
	Grants for Fire (West Marin)	16,800	-	8,400	8,400	8,400
	Workers Comp Reimbursement	7,000	-	4,500		
	Fire Operations incl Cap Imp Rev:	72,200	46,971	46,300	61,267	43,330
	Deduct Cap Imp Revenue:				(15,000)	
	Fire Operations Revenue:				46,267	
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	21,432	
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195	21,432	
	Dedicated Expenses:					
	Emergency Preparedness	2,000	1,045	1,000	605	2,000
	Membership Dues	150	-	150	326	330
	Fire Equipment & Tools	2,750	457	2,750	4,268	3,800
	Fire Training	3,592	716	8,150	133	6,000
	Fire Truck: Maint/Repairs	12,000	214	6,000	4,133	6,000
	Insurance: VFIS	6,000	-	6,000	5,712	6,000
	Insurance: Workers Comp	7,000	3,665	4,500	2,889	3,000
	Legal Fees	-	1,257	500	-	1,000
	Supplies: Medical	1,385	706	110	965	2,000
	Supplies: Sta wear/Turnouts/Other	6,250	171	805	11,098	4,000
	Utilities: Electric	180	-	1,300	186	200
	Utilities: Phone, Radio	600	1,681	600	992	600
	Dedicated Expense Sub-Total:	41,907	9,912	31,865	31,307	34,930
	Fire Operations Expense Total:	61,835	27,292	54,060	52,739	34,930
	Fire Ops Balance (Prior to Unassigned Revenue):	(61,835)	(21,107)	(7,760)	(6,472)	8,400

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Recreation Department						
			Jul2016-Jun2017		Jul2017-May2018	
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	A 35,000
	Rentals	14,000	19,053	28,000	16,520	18,000
	Rec Operations Revenue Total:	60,250	60,681	67,400	55,021	55,400
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	30,745	
	Gen Exp (10% Share) Sub-Total:	19,928	17,380	22,195	30,745	
	Dedicated Expenses:					
	Community Center Classes	1,000	882	1,000	799	A 1,000
	Community Center Functions	7,500	4,578	6,000	6,421	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	14,034	15,000
	Payroll (WC)				786	1,000
	Payroll Employer Taxes (Rec)	1,200	1,106	1,200	1,123	1,200
	Repairs & Maintenance (Rec)	5,000	1,698	1,200	27,087	A 10,000
	Trails Maintenance (budget)			1,500	-	1,500
	Supplies (Rec)	2,600	1,516	2,000	2,252	2,700
	Utilities: Elec (Rec)	1,000	991	1,000	873	1,100
	Utilities: Phone (Rec - Ooma)	450	-	50	-	80
	Utilities: Propane (Rec)	200	175	300	61	200
	Utilities: Refuse (Rec)	800	789	900	1,159	1,600
	Dedicated Expense Sub-Total:	34,950	27,244	30,250	55,134	47,680
	Rec Operations Expense Total:	54,878	44,624	52,445	85,879	47,680
	Rec Ops Balance (Prior to Unassigned Revenue):	5,372	13,346	14,955	(30,858)	7,720

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Roads Department						
			Jul2016-Jun2017		Jul2017-May2018	
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	-	-	-	16,551	
	Roads Operations Revenue Total:			-	16,551	
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	27,824	
	Gen Exp (20% Share) p/ project:					
	Dedicated Expenses:					
	Legal Fees (Roads)	2,500	8,525			
	Payroll (Roads)	7,200	2,632		3,398	3,000
	Payroll Employer Taxes (Roads)	550	151		272	240
	Payroll (WC)				190	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	17,186	28,440
	Roads Operations Expense Total:	12,450	19,849	37,195	45,010	28,440
	Roads Ops Balance (Prior to Unassigned Revenue):	(12,450)	(19,849)	(37,195)	(28,459)	(28,440)
	* Apportioned 10% of General Expenses for projected DM time on Sunset Way Project planning.					

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Water Department							
			Jul2016-Jun2017		Jul2017-May2018		
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	88,266	90,000
	Water Service Revenue (Misc)	V	-	11,519	800	900	23,593
	Cap Impr Fee	F	50,000	50,350	50,000	26,888	50,350
	Cap Impr (25% of Service)	V	19,000	22,385	19,760	22,552	22,500
	Donations for Water	V	-	-		11,000	-
	Grants for Water	V	-	-		-	-
	Water Revenue incl Cap Imp:	fv	146,000	173,972	150,560	149,606	186,443
	Move Cap Impr to Reserves:	F	(50,000)	(50,350)	(50,000)	(26,888)	(50,350)
	Move 25% CPI Service to Reserves	V	(19,000)	(22,385)	(19,760)	(22,552)	(22,500)
	Move Service Revenue (Misc) NPS						(23,193)
	Water Cap Impr+ 25%CPI Reveues:				(69,760)	(49,440)	(96,043)
	Water Operations Revenue:		77,000	101,237	80,800	100,166	90,400
	Water Cap Impr Reserves:				69,760	49,440	72,850
Water Expense	Category		FY16/17 Budget	FY16/17 Actual	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget
	Gen Exp (Water 20% Specific*):	F	79,712	69,522	44,390	35,673	20,540
	Gen Exp (WCI 20% Specific*):				44,390	35,674	20,540
	Gen Exp (40% Specific*) Sub-Total:		79,712	69,522	88,780	71,347	41,080
	Dedicated Expenses:						
	Bank Credit Card Fees (Customer)	V	3,400	3,284	3,300	3,729	4,400
	Bookkeeping (Water)	V	3,500	3,919	3,500	4,420	5,000
	Dues & Memberships (Water)	F	1,350	-	1,340	402	1,360
	Insurance (Water-G Liab+ % Umb)	F		-	6,000	-	2,000
	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	290	1,000
	Water Management (Team)+WC	F	30,000	30,705	35,500	29,838	32,370
	Payroll Employer Taxes (Water)	F	2,500	2,266	-	-	2,450

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Permits & Fees (Water)	F	160	2,323	2,500	2,237	1,360
Repairs & Maintenance (Water)	V	20,000	54,807	25,000	10,867	25,000
Supplies (Water)	V	-	-	-	-	-
Testing (Water)	V	2,300	5,316	5,000	1,955	2,000
Treatment (Water)	V	8,000	8,433	6,000	596	5,000
Vehicle Expense (WM)	F	1,900	1,350	-	-	-
Utilities: Elec (Water)	V	8,000	8,917	10,000	9,315	10,200
Utilities: Tel (Ooma)	F	875	1,052	-	-	160
Dedicated Expense Sub-Total:		92,485	148,225	110,140	71,074	100,300
Water Operations Expense Total:		172,197	217,747	154,530	106,747	120,840
Water Ops Balance (Prior to Unassigned Revenue):		(95,197)	(116,510)	(73,730)	(6,581)	(30,440)
Water Capital Improvement (Balance to Reserves):				25,370	13,766	52,310
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.					