

**Marinwood Community Services District  
Budget 2015 - 2016: Summary of all Departments  
Marin County Fund 73700**

**OPERATIONS**

Revenue	Department	Revenue		
	Park Department	338,294		
	Recreation Department	1,557,490		
	Fire Department	1,685,543		
	Street Light	23,960		
	<u>Property Tax</u>	<u>1,537,057</u>		
	<b>Total</b>	<b>5,142,344</b>	<b>Total Revenue:</b>	<b>5,142,344</b>

Operating Expense	Department	Expenditures		
	Park Department	602,124		
	Recreation Department	1,920,541		
	Fire Department	2,287,741		
	<u>Street Light</u>	<u>23,960</u>		
	<b>Total</b>	<b>4,834,367</b>	<b>Operating Subtotal:</b>	<b>4,834,367</b>

Capital Expense	Department	Capital Expenditures		
	Park Department	0		
	Recreation Department	25,000		
	Fire Department	58,838		
	<u>Street Light</u>	<u>0</u>		
	<b>Total</b>	<b>83,838</b>	<b>Capital Subtotal:</b>	<b>83,838</b>

**Total Expenditure:** (4,918,205)

**Net Gain/(Loss) Prior to Reserves and Contingencies** 224,139

Reserve and Contingency Goals		
Reserve for Capital replacement; 2.25% of total revenue		116,000
Unfunded Liabilities Reserve*; 3.25% of total revenue		167,000
Fund Balance restoration; 1% of total revenue		51,000
<b>Total</b>		<b>334,000</b>

**Contingencies Total:** (334,000)

*\*Most recent valuation reports on future liabilities can be found at: [www.marinwood.org/about-us/board-documents](http://www.marinwood.org/about-us/board-documents)*

**Variance from Reserve Goals** (109,861)

**Marinwood Community Services District  
Budget 2015 - 2016: Summary of "Measure A" Funding  
Marin County Fund 73701**

Revenue	Department	Revenue		
	Park Department	37,000		
	<u>Recreation Department</u>	<u>29,631</u>		
	<b>Total</b>	<b>66,631</b>	<b>Total Revenue:</b>	<b>66,631</b>

Operating Expense	Department	Expenditures		
	Park Department	37,000		
	<u>Recreation Department</u>	<u>25,000</u>		
	<b>Total</b>	<b>62,000</b>	<b>Total Expenditure:</b>	<b>(62,000)</b>

**Net Gain/(Loss) to Measure A Fund Balance:** 4,631

**MARINWOOD COMMUNITY SERVICES DISTRICT**  
**PARK DEPARTMENT BUDGET FOR FISCAL YEAR 2015-16**

SAP	Functional Area	Expense Object	Budget 2015-16
<b>EXPENDITURES:</b>			
EXPENDITURE: SALARIES & EMPLOYEE BENEFITS			
5110110		Regular Salaries	
	101000	Administration (Dist Mgr 25%)	24,252
	103000	Rec Director (30%)	29,497
	103000	Park & Facilities Maintenance	163,071
5120110	103000	Overtime, park	<u>500</u>
		Total Regular Salaries	217,320
5110210		Extra Hire Salaries	
	101000	CSD Office hourly (Carolyn/Tom)	5,247
	103000	Extra Hire Grounds	<u>5,760</u>
		Total Extra Hire Salaries	11,007
		Total salaries	228,327
		Employee Benefits	
5130120	103000	Group Insurance	120,333
5130510	103000	PERS	39,149
5140115	103000	Workers Compensation Insurance	35,893
5140130	103000	Physician services	500
5140140	103000	Social Security/Medicare	17,467
5140145	103000	Unemployment insurance	<u>1,184</u>
		Total Benefits & Employer Expense	214,526
<b>TOTAL SALARIES &amp; EMPL. BENEFITS</b>			<b>442,853</b>

EXPENDITURE: SERVICES & SUPPLIES			
5210120	103000	Consultant fees	2,125
5210131	103000	Legal expenses	500
5210210	101000	Audit fees(25%)	3,300
5210215	101000	Banking fees	
5210230	103000	Payroll services	600
5210525	101000	General insurance	9,225
5210530	101000	Legal Settlements	
5210725	103000	Phone & Radio	1,200
5210810	103000	Electricity - PG&E	4,160
5210815	101000	Garbage, dump	19,040
5210835	103000	Water & sewer	15,000
5210910	103000	Vehicle Maintenance	3,000
5210920	103000	MERA operations - 10%	1,606
5210940	103000	Maintenance - park tractor & equip	1,500
5211110	103000	Janitorial contract	
5211125	103000	Park and community landscape contract	40,000
5211130	103000	Creek maintenance	
5211140	103000	Park and community landscape special	
5211220	103000	Equipment Rental	4,200

<b>SAP</b>	<b>Functional Area</b>	<b>Expense Object</b>	<b>Budget 2015-16</b>
5211320	103000	Education & training supplies	
5211325	103000	Conferences, mtgs	
5211330	103000	Membership dues	1,900
5211340	103000	Training Expense - Park	2,000
5211440	103000	General travel	800
5211520	103000	Recruiting ads & legal notices	
5211528	103000	Tree Services	8,000
5211532	103000	Weed and pest control	2,000
5211545	101000	Election expense - Board	1,750
5211610	103000	Permits, Co. auditor fees, LAFCO share	700
5220110	103000	Office expense	1,000
5220130	101000	Reprod. costs, copy machine 10%	650
5220210	103000	Replacement equipment & furnishings	3,000
5220215	103000	Small tools	800
5220220	103000	Maintenance - open space	2,500
5220310	103000	Maintenance supplies, land & buildings	20,000
5220610	103000	Gasoline, fuel	3,000
5220810	103000	Misc supplies, community exp	
5220819	103000	Reg supplies	200
5220825	103000	Uniforms & safety clothing	700
5220826	103000	Food supplies	500
5220827	103000	Household & janitorial supplies	2,000
5220828	103000	First Aid supplies	300
5420515		Co Pooled Investments interest	
<b>TOTAL SERVICES &amp; SUPPLIES</b>			<b>157,256</b>
<b>EXPENDITURES: DEBT SERVICE</b>			
5211710	103000	MERA 10% principal	1,600
5211715	103000	MERA 10% interest	415
<b>TOTAL DEBT SERVICE</b>			<b>2,015</b>
<b>EXPENDITURES: FIXED ASSETS: (Sch. C)</b>			
5220910	103000	Cap. Outlay - Park Improvements	
5220916	103000	Equipment & tools	
<b>TOTAL FIXED ASSETS</b>			
<b>Board Designated Reserve Goals:</b>			
		<i>Capital Reserve (2.25%)</i>	<i>15,300</i>
		<i>Unfunded Liabilities (3.25%)</i>	<i>22,000</i>
		<i>Fund Balance Restoration (1%)</i>	<i>6,800</i>
		Total:	44,100
<b>TOTAL CONTINGENCIES &amp; RESERVES</b>			
<b>TOTAL PARK BUDGET</b>			<b>602,124</b>
<b>REVENUE OTHER THAN TAXES</b>			
		Rebates	
4410125	103000	Interest -Pooled Investments	500

<b>SAP</b>	<b>Functional Area</b>	<b>Expense Object</b>	<b>Budget 2015-16</b>
4410127	103000	Interest -Pooled Investment ERAF	100
4530516	103000	Measure A Parks & Recreation	
4530527	103000	State Grants	
4540510	103000	Fed. Park Svcs	
4511210	103000	HOPTR	
4570110	103000	Reimbursed expenses	
4710631	103000	Misc. Revenue - contract services	
4710642	103000	Misc. Revenue - Donations	150
4810250	103000	Operating Transfers In	
<b>TOTAL REVENUE OTHER THAN TAXES</b>			<b>750</b>

**REVENUE SUMMARY**

		Estimated Property Tax Revenue:	
4110110	103000	Current Secured	295,737
4110111		SB2557 Admin fees`	-5,323
4110115	103000	Unitary	1,839
4110120	103000	Current Unsecured	5,994
4110140	103000	Excess ERAF	34,366
4110145	103000	PY/Reverse ERAF	
4110210	103000	Supplemental	6,259
4110215	103000	Supplemental Assessment, Current	143
4110225	103000	Supplemental Assessment, Redem.	453
4110310	103000	Prior Secured	
4110510	103000	Prior Unsecured	221
4560110	103000	In-lieu, Housing	
		Total Estimated Property Tax Revenue:	339,689
4120610	103000	Special Tax	338,744
4120611	103000	Administrative fee for Special Tax	(1,200)
<b>TOTAL BUDGET FUNDING</b>			<b>677,983</b>
<b>TOTAL PARK BUDGET</b>			<b>602,124</b>

**MARINWOOD COMMUNITY SERVICES DISTRICT**

**RECREATION DEPARTMENT BUDGET FOR FISCAL YEAR 2015-16**

**6103012100**

*Adopted*

GL	Functional Expense	Budget
Account	Area Object	2015-16

**EXPENDITURES:**

5110110		Regular Salaries	
	101000	Administration (Dist Mgr 25%)	24,252
	103000	Rec Director (70%)	68,825
	103000	Recreation	<u>179,379</u>
			272,456
5110210		Extra Hire Wages	
	101000	Office hourly (Carolyn/Tom)	10,494
	103000	Overtime	
	103000	General	6,000
	104000	Building attendant & janitorial	12,900
	105000	Pool salaries	140,000
	106000	Aquatics	45,000
	107000	Summer programs	357,581
	108000	Preschool	105,000
	110000	Youth programs	28,300
	111000	Adult programs	2,000
	112000	Community events	700
	113000	Swim team wages	<u>50,000</u>
			757,975
		Total Wages	1,030,431
		Benefit & Employer Expenses	
5130120	103000	Group insurance	95,968
5130510	103000	PERS	44,088
5140115	103000	Workers Compensation Ins.	46,037
5140130	103000	Physician services	500
5140140	103000	Social Security/Medicare	79,330
5140145	103000	Unemployment Insurance	<u>21,000</u>
			286,922
<b>510000</b>			<b><u>1,317,353</u></b>

5210120	103000	Consultant fees	2,125
5210122	103000	Marketing expense	30,000
5210128	103000	Fingerprints	5,000
5210131	103000	Legal expenses	1,000
5210146		Recreation Program Contracts	
	107000	Summer program contracts	32,907
	109000	Tennis contracts	44,000
	110000	Youth Program contracts	31,215
	111000	Adult program contracts	20,450
	112000	Community Recreation contracts	0

GL	Functional	Expense	Budget
Account	Area	Object	2015-16
5210210	101000	Audit fees	3,300
5210215	103000	Banking services	800
5210230	103000	Payroll services	3,500
5210525	103000	General insurance	8,500
5210530	101000	Legal settlements	
5210725	103000	Phone & Radio	3,580
5210810	103000	Gas & Electricity - PG&E	36,400
5210815	101000	Garbage, dump	5,440
5210835	103000	Water & sewer	1,696
5211110	104000	Janitorial contract	25,000
5211115	104000	Maintenance - special bldg*	0
5211315		Staff training	
	103000	Recreation training expense	400
	105000	Pool training	1,200
5211320	103000	Books, publications, reference mat'l	
5211325	103000	Conferences, mtgs	3,000
5211330	103000	Membership dues	2,200
5211440	103000	General travel	2,000
5211520	103000	Publication & legal notices	500
5211545	101000	Election expense	1,750
5211610	101000	Permits, Co. Finance, LAFCO	1,700
5220110	103000	Office expense	20,500
5220130	101000	Copy machine 60%, + outside printin;	6,200
5220215	105000	Maintenance - pool misc & equipmen	20,000
5220310	104000	Maintenance - Community Ctr	6,000
5220810	105000	Pool chemicals	14,000
5220819		Recreation supplies	
	103000	General recreation supply	3,000
	104000	<i>Building rec supply</i>	
	105000	Pool Supplies	6,500
	106000	Aquatic Supplies	6,000
	107000	Summer program expense	147,700
	108000	Preschool supplies	1,000
	109000	Tennis class supplies	600
	110000	Youth Program expense	3,200
	111000	Adult program expense	2,000
	112000	Community Recreation expense	16,400
5220825	105000	Pool guard clothing	1,500
5220826	105000	Vending machine supplies	10,000
5220827	103000	Janitorial supplies	12,000
5220828		First aid supply	
	105000	Pool first aid	1,000
	107000	Summer first aid supply	500
5420500	103000	Interest on County Pooled Invest.	0
TOTAL SERVICES & SUPPLIES			545,763

GL Account	Functional Area	Expense Object	Budget 2015-16
5211710	103000	Principal, expansion loan	50,000
5211715	103000	Interest, expansion loan	7,425
TOTAL LOAN PAYMENT			57,425
5220910	103000	Building and Pool Improvements	25,000
5220916	103000	Rec Equipment	0
TOTAL FIXED ASSETS			25,000
Contingency, General (fund bal. unbudgeted)			
<b>Board Designated Reserve Goals:</b>			
<i>Capital Reserve (2.25%)</i>			
<i>Unfunded Liabilities (3.25%)</i>			
5450150	<i>Fund Balance Restoration (1%)</i>		
Total:			
Contingency for emergencies			
TOTAL CONTINGENCIES & RESERVES			0
TOTAL BUDGET RECREATION			1,945,541
<b>REVENUE</b>			
4410125	103000	Interest - pooled investments	500
4410127	103000	Interest - ERAF	
4410215	105000	Pool facility & group picnic rent	16,000
4410225	104000	Building rental	43,000
4511210	103000	HOPTR	0
4530516	103000	Measure A Parks & Recreation	
4570110	103000	Reimbursed expenses	500
4631912		Vending & advertising	
	105000	Vending sales	15,000
	103000	Ad sales	7,000
4631914	112000	Community recreation activities	20,670
4631915	109000	Tennis	59,000
4631917	105000	Pool revenue - Drop-in/Passes	82,000
	106000	Aquatics, swim classes	105,000
	113000	Swim team reimbursement	57,000
4631918	105000	Pool membership	60,000
4631919	111000	Adult Programs	36,385
4631920	107000	Summer Programs	793,495
4631922		Youth Program revenue	
	108000	Preschool	133,000
	110000	Youth Programs	102,790
4640329	103000	Unused credit	
4710615	103000	Donations	1,000
4710642	103000	Miscellaneous	25,150
TOTAL NON-TAX REVENUE			1,557,490

GL	Functional	Expense	Budget
Account	Area	Object	2015-16
Total restricted funds & 6/30 balance budgeted			
<u>Other Revenue:</u>			
		Revenue other than taxes	1,557,490
Estimated Property Tax Revenue:			
4110110	103000	Current Secured	404,129
4110111	103000	Tax Admin fee - contra revenue	(7,274)
4110115	103000	Unitary	2,514
4110120	103000	Current Unsecured	8,191
4110140	103000	Excess ERAF	46,961
4110145	103000	P/Y ERAF/Reverse ERAF	0
4110210	103000	Supplemental	8,553
4110215	103000	Supplemental , unsecured	196
4110225	103000	Supplemental Assessment, Redem.	620
4110310		Prior Year Secured	0
4110510	103000	Prior Unsecured	302
4560110	103000	In-lieu, Housing	0
			464,192
TOTAL BUDGET FUNDING			2,021,682
TOTAL RECREATION BUDGET			1,945,541



**MARINWOOD COMMUNITY SERVICES DISTRICT  
FIRE DEPARTMENT BUDGET FOR FISCAL YEAR 2015-16**

**Cost Center 6103013100**

*Adopted*

SAP	Functional Area	Expense Object	Budget 2015-16
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**EXPENDITURES: SALARIES & EMPLOYEE BENEFITS**

5110110		Regular Salaries	
	101000	Administration (Dist Mgr 50%)	48,504
	103000	Sal. Fire Chief	107,432
	103000	Sal. Firefighters ( <i>Pending Negotiations</i> )	828,156
5110313	103000	Holiday Pay	37,358
5110319	103000	FLSA Work-week Adjustment	20,963
5120110	103000	Overtime - General	85,000
5120110	103000	Overtime - Industrial Accident	
5120110	103000	Overtime - OES (Reimbursed)	
		Total Regular Salaries	1,127,413
5110210		Extra Hire Salaries	
	101000	CSD Office hourly (Sullivan/ Horne)	10,494
	103000	Cadet Program/Extra Hire	-
		Total Extra Hire Salaries	10,494
		Total salaries	1,137,906
5130120	103000	Group Insurance	287,704
5130510	103000	PERS	333,738
5140115	103000	Workers Compensation	141,762
5140130	103000	Physicians Services	4,100
5140140	103000	Social Security/Medicare	87,050
5140145	103000	Unemployment Insurance	3,108
		Total Benefits & Employer Expense	857,462
<b>5100000</b>		<b>TOTAL SALARIES &amp; EMPLOYEE BENEFITS</b>	<b>1,995,368</b>

**EXPENDITURES: SERVICES AND SUPPLIES**

5210120	103000	Consultant fees	12,050
5210128	103000	Fingerprinting	300
5210131	103000	Legal Expense	10,000
5210210	101000	Audit	6,600
5210215	103000	Banking fees	600
5210230	103000	Payroll services	4,000
5210525	103000	General Insurance	13,502
5210530	101000	Legal settlements	
5210725	103000	Telephone, broadband, cell	8,000
5210810	103000	Gas & Electricity - PG&E	9,450
5210815	101000	Garbage Removal	2,720
5210835	103000	Water (\$100/mo) & Sewer (40%)	1,800
5210910	103000	Vehicle maintenance	25,000
5210920	103000	MERA operation (90% of total)	14,456
5210925	103000	Radio Maintenance & Equipment	3,918

<b>SAP</b>	Functional Area	Expense Object	Budget 2015-16
5211140	103000	Vegetation management	-
5211310	103000	Special progams, awards & incentives	3,000
5211320	103000	Educational Materials (Train/Prev/NERT)	5,000
5211325	103000	Conferences & meeting expense	1,000
5211330	103000	Memberships, Dues (offset by payroll ded.)	2,500
5211340	103000	Training / Testing (inc.EMT,CPR, FPO, TO)	8,000
5211440	103000	Routine Travel	1,000
5211520	103000	Publications, Legal Notices	400
5211545	101000	Election Exp. (Board, Paramedic)	6,000
5211610	103000	County fees, LAFCO share, Hazmat	5,960
5220110	103000	Office expense	7,000
5220130	101000	Reprod. costs - Xerox 30%	3,000
5220210	103000	In-house apparatus & equipment maintenance	5,000
5220215	103000	Hydrant Maint.	1,500
5220220	103000	Small tools	500
5220310	103000	Building Maintenance	9,400
5220610	103000	Gasoline, fuel	9,000
5220810	103000	Miscellaneous supplies	24,586
5220825	103000	Uniforms & personal Supplies	7,062
5220826	103000	Food, emergency supplies	1,500
5220827	103000	Janitorial & Building Supplies	3,000
<b>TOTAL SERVICES &amp; SUPPLIES</b>			<b>216,804</b>

<b>EXPENDITURES: DEBT SERVICE</b>			
5211710	103000	<b>Long-term debt principal</b>	64,408
		<i>MERA bond share - 14408</i>	
		<i>Building loan - 50000</i>	
5211715	103000	<b>Long-term debt interest</b>	11,161
		<i>MERA bond share - 3736</i>	
		<i>Building loan - 7425</i>	
<b>TOTAL LOAN PAYMENT</b>			<b>75,569</b>

<b>EXPENDITURES: FIXED ASSETS</b>			
5220910	103000	<b>Improvements</b>	15,838
5220916	103000	<b>Other equipment - new fire engine lease</b>	43,000
<b>TOTAL FIXED ASSETS</b>			<b>58,838</b>

<b>EXPENDITURES: CONTINGENCIES &amp; RESERVES</b>			
		<b>Reserves for equipment replacement</b>	<i>proposed</i>
		Utility Vehicle	<u>6,000</u>
		HVAC, Firehouse	<u>8,000</u>
		Total:	<u>14,000</u>
<b>Board Designated Reserve Goals:</b>			
		<i>Capital Reserve (2.25% of Total Rev)</i>	<u>54,400</u>
		<i>Unfunded Liabilities Reserve (3.25%)</i>	<u>78,600</u>
		<i>Fund Balance Restoration (1%)</i>	<u>24,200</u>

Functional SAP	Expense Area	Object	Budget 2015-16
<i>Total Board Designated Reserve:</i>			157,200
<b>TOTAL CONTINGENCIES &amp; RESERVES</b>			-
<b>TOTAL BUDGET</b>			<b>2,346,579</b>

REVENUE: BUDGET FUNDING - FIRE DEPT.			
Estimated Property Tax Revenue:			
4110110	103000	Current Secured	638,309
4110111	103000	Admin fee for tax collection	-11,489
4110115	103000	Unitary	3,970
4110120	103000	Current Unsecured	12,937
4110140	103000	Excess ERAF	74,174
4110145	103000	P/Y ERAF /Reverse ERAF	0
4110210	103000	Supplemental Assessment, Current	13,510
4110215	103000	Supplemental Assessment, Unsecured	309
4110225	103000	Supplemental Assessment, Redem.	979
4110310	103000	Prior Year Secured	0
4110510	103000	Prior Unsecured	477
4560110	103000	In-lieu, Housing	0
Total Estimated Property Tax Revenue:			733,176
4120610	103000	Special Tax	992,346
4120611	103000	Admin fee for Special Tax collection	(3,600)
4220115		Plan Review fees	5,000
4410125		Interest - Pooled Investments	500
4410127		Interest - excess ERAF	
4511210	103000	HOPTR	0
4530527		Grants - two vegetation management projects	
4570110		Expense reimbursements - CSA13 Engine Payment	
4631145		Contracts for service	81,806
4631740		Emergency Response Fees (billable)	10,000
4640321		CSA 13 contract	599,391
4640415		OES reimbursement	
4710615		Donations	
4710642		Miscellaneous revenue	100
<b>TOTAL FIRE BUDGET FUNDING</b>			<b>2,418,719</b>
<b>TOTAL FIRE BUDGET</b>			<b>2,346,579</b>

**MARINWOOD COMMUNITY SERVICES DISTRICT  
STREET LIGHTING BUDGET FOR FISCAL YEAR 2015-16**

**Cost Center 6103014100**

*Adopted*

SAP	Functional Area	Expense Object	Budget 2015-16
EXPENDITURES: SERVICES & SUPPLIES			
5220110	103000	CSD Admin overhead - (chg to office exp)	
5210237	103000	Special Tax admin	
5210825	103000	Street Light power (295 lights)	16,000
5210915	103000	Street Light maint	3,600
5211520	103000	Publication, legal notices	
5211610	103000	Marin General Services Authority admin fee	250
5220916	103000	New street lights	0
		TOTAL SERVICES AND SUPPLIES	19,850
EXPENDITURES: CONTINGENCIES & RESERVES			
	103000	Contingency, Special:	
9000010		Major maintenance contingency	4,110
		TOTAL CONTINGENCIES & RESERVES	4,110
TOTAL BUDGET			23,960

**BUDGET FUNDING**

Taxes			
4120610	103000	Service charge - \$15.00 per impr. par.	24,060
4120611	103000	Tax collection fee - contra revenue	(100)
4410125	103000	Interest - Co. Pooled Investments	
4570110	103000	Rebate from PG&E for LED retrofit	
4810135	103000	Loan Proceeds	
		6/30 fund balance budgeted	0
TOTAL BUDGET FUNDING			23,960

**MARINWOOD COMMUNITY SERVICES DISTRICT  
"MEASURE A" BUDGET FOR FISCAL YEAR 2015-16  
FUND: 73701**

*Adopted*

SAP	Functional Area	Expense Object	Budget 2015-16
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**EXPENDITURES:**

**PARK - SAP Cost Center: 6103011000**

5220910	103000	Capital Outlay - Park Improvements	22,000.00
5220916	103000	Equipment & Tools - Park	15,000.00

**RECREATION - SAP Cost Center: 6103012000**

5220910	103000	Building and Pool Improvements	25,000.00
5220916	103000	Rec Equipment	

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TOTAL MEASURE A BUDGET	62,000.00
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**REVENUE:**

**PARK - SAP Cost Center: 6103011000**

4530516	103000	Measure A - Park	37,000.00
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**RECREATION - SAP Cost Center: 6103012000**

4530516	103000	Measure A - Recreation	29,630.60
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TOTAL MEASURE A FUNDING	66,630.60
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