MARINWOOD COMMUNITY SERVICES DISTRICT

Agenda for the Special Meeting of the Board of Directors

Tuesday, April 21, 2015

7:30 PM - Marinwood Community Center Classroom

A. 7:30 PM BUDGET HEARING

1. Presentation of the Budget for Fiscal Year 2015-2016
2. Questions and concerns from Board and public

B. 8:30 PM ADJOURN

Marinwood CSD
Budget 2015 - 2016, Summary of all Departments

OPERATIONS

Revenue	Department	Revenue		
	Park Department	353,294		
	Recreation Department	1,583,490		
	Fire Department	1,684,267		
	Street Light	23,960		
	Property Tax	1,537,057		
	Total	5,182,068	**Revenue**	**5,182,068**

Operating Expense	Department	Expenditures
	Park Department	600,339
	Recreation Department	1,917,516
	Fire Department	2,275,609
	Street Light	23,960
	Total	4,817,424

Capital Expense	Department	Capital Expenditures		
	Park Department	15,000		
	Recreation Department	51,000		
	Fire Department	58,838		
	Street Light	0		
	Total	124,838		
			Expenditure	**(4,942,262)**
			Net Gain/(Loss) Prior to Reserves and Contingencies	**239,806**

Reserve and Contingency Goals				
Reserve for Capital replacement; 2.25% of total revenue		120,000		
Unfunded Liabilities Reserve; 3.25% of total revenue		170,000		
Fund Balance restoration; 1% of total revenue		50,000		
	Total	340,000		
			Contingencies	**(340,000)**
			Variance from Reserve Goals	**(100,194)**

Marinwood Community Services District
Fiscal Year 2014-2015 Budget to Actuals Comparison
as of April 1, 2015

Department	Budget 2014-15	Actual to 4/1/15	%	Draft 2015-16	
Park					
Revenue					
Taxes	281,224	176,184	*62.6%*	341,227	21.34%
Special Taxes	328,644	180,645	*55.0%*	337,544	2.71%
Grants	7,000	7,000	*100.0%*	15,000	114.29%
Miscellaneous	2,265	9,291	*410.2%*	750	-66.89%
Total	619,133	373,120	*60.3%*	694,521	12.18%
Expenditure					
Salaries and Benefits	432,111	351,277	*81.3%*	442,853	2.49%
Services and Supplies	163,980	129,059	*78.7%*	155,471	-5.19%
Debt Service	1,934	1,816	*93.9%*	2,015	4.19%
Capital Expenditure	15,000	13,250	*88.3%*	15,000	0.00%
Total	613,025	495,402	*80.8%*	615,339	0.38%
Park Revenue minus Expenditure	*6,108*	*-122,283*		*79,182*	
Recreation					
Revenue					
Taxes	486,942	272,709	*56.0%*	464,192	-4.67%
User Fees	1,428,128	1,349,115	*94.5%*	1,479,840	3.62%
Grants	58,000	71,222	*122.8%*	51,000	-12.07%
Miscellaneous	59,650	71,903	*120.5%*	52,650	-11.74%
Total	2,032,720	1,764,950	*86.8%*	2,047,682	0.74%
Expenditure					
Salaries and Benefits	1,288,165	929,076	*72.1%*	1,317,353	2.27%
Services and Supplies	596,231	464,435	*77.9%*	542,738	-8.97%
Debt Service	60,175	56,067	*93.2%*	57,425	-4.57%
Capital Expenditure	78,000	64,450	*82.6%*	51,000	-34.62%
Total	2,022,571	1,514,027	*74.9%*	1,968,516	-2.67%
Rec Revenue minus Expenditure	*10,149*	*250,922*		*79,166*	
Fire Department					
Revenue					
Taxes	717,260	396,586	*55.3%*	731,638	2.00%
Special Taxes	963,336	530,451	*55.1%*	988,746	2.64%
Contracts for Service	644,483	350,913	*54.4%*	679,921	5.50%
Grants &Reimbursements	130,500	376,862	*288.8%*	0	
Fees, recoveries, interest	19,428	2,510	*12.9%*	15,600	-19.70%
Total	2,475,007	1,657,322	*67.0%*	2,415,905	-2.39%
Expenditure					
Salaries and Benefits	1,927,139	1,538,327	*79.8%*	1,994,736	3.51%
Services and Supplies	221,110	165,975	*75.1%*	205,304	-7.15%
Debt Service	77,551	74,409	*95.9%*	75,569	-2.56%
Capital Expenditure	147,238	128,135	*87.0%*	58,838	-60.04%
Total	2,373,038	1,906,846	*80.4%*	2,334,447	-1.63%
Fire Dept. Revenue minus Expendi	*101,969*	*-249,524*		*81,458*	
Street Light					
Revenue					
Special Taxes	23,960	13,265	*55.4%*	23,960	0.00%
Loan and rebate	0	0			
Interest	0	0		0	
Total	23,960	13,265	*55.4%*	23,960	0.00%
Expenditure					
Services and Supplies	19,850	15,522	*78.2%*	19,850	0.00%
Capital Expenditure	4,110	0		4,110	0.00%
Total	23,960	15,522		23,960	0.00%
Street Light Revenue minus Expen	*0*	*-2,258*		*0*	
TOTAL REVENUE	5,150,820	3,808,656	*73.9%*	5,182,068	0.61%
TOTAL EXPENDITURE	5,032,594	3,931,798	*78.1%*	4,942,262	-1.79%
Change in Fund Balance	**118,226**	**-123,142**		**239,806**	102.84%

MARINWOOD COMMUNITY SERVICES DISTRICT

PARK DEPARTMENT BUDGET FOR FISCAL YEAR 2015-16

Cost Center 6103011100 *Draft* *4/17/15*

SAP	Functional Area	Expense Object	Amended Budget 2014-15	Actual 4/1/2015	% Budget 2014-15	Budget 2015-16	% Change
EXPENDITURES:							
	EXPENDITURE: SALARIES & EMPLOYEE BENEFITS						
5110110		Regular Salaries					
	101000	Administrative	21,045	19,812.47	94.1%	24,252	15.2%
	103000	Rec Director (30%)				29,497	
	103000	Park & Facilities Maintenance	201,957	163,586.68	81.0%	163,071	-19.3%
5120110	103000	Overtime, park	100			500	400.0%
		Total Regular Salaries	223,102	183,399.15	82.2%	217,320	-2.6%
5110210		Extra Hire Salaries					
	101000	CSD Office hourly (Carolyn/Tom)	4,197	7,630.94		5,247	
	103000	Extra Hire Grounds	2,000	861.25		5,760	
		Total Extra Hire Salaries	6,197	8,492.19	137.0%	11,007	77.6%
	Total salaries		229,299	191,891.34	83.7%	228,327	-0.4%
		Employee Benefits					
5130120	103000	Group Insurance	125,870	97,287.02	77.3%	120,333	-4.4%
5130510	103000	PERS	27,584	28,932.48	104.9%	39,149	41.9%
5140115	103000	Workers Compensation Insurance	29,951	19,231.78	64.2%	35,893	19.8%
5140130	103000	Physician services	500			500	
5140140	103000	Social Security/Medicare	17,541	13,035.29	74.3%	17,467	-0.4%
5140145	103000	Unemployment insurance	1,366	899.46	65.9%	1,184	-13.3%
	Total Benefits & Employer Expense		202,812	159,386.03	78.6%	214,526	5.8%
	TOTAL SALARIES & EMPL. BENEFITS		432,111	351,277.37	*81.3%*	442,853	2.5%
	EXPENDITURE: SERVICES & SUPPLIES						
5210120	103000	Consultant fees, GASB 45 val.	**2,500**	2,510.72	100.4%	500	-80.0%
5210131	103000	Legal expenses	500	2,272.56	454.5%	500	
5210210	101000	Audit fees(25%)	3,200	3,171.25	99.1%	3,300	3.1%
5210215	101000	Banking fees		388.91			
5210230	103000	Payroll services	600	553.26		600	
5210525	101000	General insurance	9,225	8,925.12	96.7%	9,225	
5210530	101000	Legal Settlements					
5210725	103000	Phone & Radio	1,144	1,016.95	88.9%	1,200	4.9%
5210810	103000	Electricity - PG&E	4,000	2,349.91	58.7%	4,000	
5210815	101000	Garbage, dump	**24,040**	16,985.65	70.7%	19,040	-20.8%
5210835	103000	Water & sewer	15,000	11,714.27	78.1%	15,000	
5210910	103000	Vehicle Maintenance	2,000	1,150.45	57.5%	3,000	50.0%
5210920	103000	MERA operations - 10%	1,456	1,514.30	104.0%	1,606	10.3%
5210940	103000	Maintenance - park tractor & equip	2,500	639.27	25.6%	1,500	-40.0%
5211110	103000	Janitorial contract					
5211125	103000	Park and community landscape contract	40,000	25,946.54		40,000	
5211130	103000	Creek maintenance					
5211140	103000	Park and community landscape special	10,000	8,122.18			
5211220	103000	Equipment Rental	2,180	1,037.94	47.6%	4,200	92.7%

SAP	Functional Area	Expense Object	Amended Budget 2014-15	Actual 4/1/2015	% Budget 2014-15	Budget 2015-16	% Change
5211320	103000	Education & training supplies	200				
5211325	103000	Conferences, mtgs					
5211330	103000	Membership dues	650	1,847.00	284.2%	1,900	192.3%
5211340	103000	Training Expense - Park	850	1,204.98	141.8%	2,000	135.3%
5211440	103000	General travel	800	892.63	111.6%	800	
5211520	103000	Recruiting ads & legal notices					
5211528	103000	Tree Services				8,000	
5211532	103000	Weed and pest control	500	438.53	87.7%	2,000	300.0%
5211545	101000	Election expense - Board				1,750	#DIV/0!
5211610	103000	Permits, Co. auditor fees, LAFCO share	1,500	577.03	38.5%	700	-53.3%
5220110	103000	Office expense	500	556.89	111.4%	1,000	100.0%
5220130	101000	Reprod. costs, copy machine 10%	650	931.75	143.3%	650	
5220210	103000	Replacement equipment & furnishings	1,500	166.27	11.1%	3,000	100.0%
5220215	103000	Small tools	800	1,847.30	230.9%	800	
5220220	103000	Maintenance - open space	**6,000**	4,800.00	80.0%	2,500	-58.3%
5220310	103000	Maintenance supplies, land & buildings	**25,000**	21,883.17	87.5%	20,000	-20.0%
5220610	103000	Gasoline,fuel	3,000	2,273.97	75.8%	3,000	
5220810	103000	Misc supplies, community exp	1,000				-100.0%
5220819	103000	Reg supplies	200			200	
5220825	103000	Uniforms & safety clothing	885	1,095.76	123.8%	700	-20.9%
5220826	103000	Food supplies				500	
5220827	103000	Household & janitorial supplies	1,500	2,059.76		2,000	33.3%
5220828	103000	First Aid supplies	100	184.33		300	200.0%
5420515		Co Pooled Investments interest					
	TOTAL SERVICES & SUPPLIES		163,980	129,058.65	78.7%	155,471	-5.2%
	EXPENDITURES: DEBT SERVICE						
5211710	103000	MERA 10% principal	1,224	1,204.01	98.4%	1,600	30.7%
5211715	103000	MERA 10% interest	710	612.27	86.2%	415	-41.5%
	TOTAL DEBT SERVICE		1,934	1,816.28	93.9%	2,015	
:XPENDITURES:		**FIXED ASSETS:** (Sch. C)					
5220910	103000	Cap. Outlay - Park Improvements	**15,000**	13,250.00			
5220916	103000	Equipment & tools				15,000	
	TOTAL FIXED ASSETS		15,000	13,250.00		15,000	
	EXPENDITURES: CONTINGENCIES & RESERVES						
		Capital Reserve (2.25%) *15,600*					
		Unfunded Liabilities (3.25%) *22,600*					
		Fund Balance Restoration (1%) *6,900*					
		Total: 45,100					
	TOTAL CONTINGENCIES & RESERVES						
	TOTAL PARK BUDGET		613,025	495,402.30	80.8%	615,339	0.4%
	REVENUE OTHER THAN TAXES						
		Rebates					
4410125	103000	Interest -Pooled Investments	500	174.42		500	

SAP	Functional Area	Expense Object	Amended Budget 2014-15	Actual 4/1/2015	% Budget 2014-15	Budget 2015-16	% Change
4410127	103000	Interest -Pooled Investment ERAF	100			100	
4530516	103000	Measure A Parks & Recreation	7,000	7,000.00		15,000	
4530527	103000	State Grants					
4540510	103000	Fed. Park Srvcs					
4511210	103000	HOPTR	1,515	3,002.94			
4570110	103000	Reimbursed expenses		1,113.50			
4710631	103000	Misc. revenue - contract services					
4710642	103000	Miscellaneous	150	5,000.00		150	
4810250	103000	Operating Transfers In					
	TOTAL REVENUE OTHER THAN TAXES		9,265	16,290.86		15,750	70.0%
	REVENUE SUMMARY						
		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	**243,538**	134,460.93	55.2%	297,075	
4110111		SB2557 Admin fees`	(4,131)	(1,904.46)		-5,347	
4110115	103000	Unitary	1,413	4,310.24		1,848	
4110120	103000	Current Unsecured	5,009	6,948.85	138.7%	6,021	
4110140	103000	Excess ERAF	30,166	15,992.87	53.0%	34,521	
4110145	103000	PY/Reverse ERAF	**1,600**	1,535.26			
4110210	103000	Supplemental	3,200	13,357.06	417.4%	6,287	
4110215	103000	Supplemental Assessment, Current	18	290.93	1616.3%	144	
4110225	103000	Supplemental Assessment, Redem.	185	218.23	118.0%	456	
4110310	103000	Prior Secured					
4110510	103000	Prior Unsecured	226	973.64	430.8%	222	
4560110	103000	In-lieu, Housing					
		Total Estimated Property Tax Revenue:	281,224	176,183.55	62.6%	341,227	
4120610	103000	Special Tax	329,844	181,312.93	55.0%	338,744	
4120611	103000	Administrative fee for Special Tax	(1,200)	(667.82)		(1,200)	
	TOTAL BUDGET FUNDING		619,133	373,119.52	60.3%	694,521	
	TOTAL PARK BUDGET		613,025	495,402.30	80.8%	615,339	0.4%

MARINWOOD COMMUNITY SERVICES DISTRICT

RECREATION DEPARTMENT BUDGET FOR FISCAL YEAR 2015-16

6103012100 *Draft 4/17/15*

GL Account	Functional Area	Expense Object	Amended Budget 2014-15	Actual 4/1/2015	% Budget 2014-15	Budget 2015-16	% Change
EXPENDITURES:							
5110110		Regular Salaries					
	101000	Admin	21,045	19,812.46	94.1%	24,252	15.2%
	103000	Rec Director (70%)	*98,322*		0.0%	*68,825*	0.0%
	103000	Recreation	*272,340*	198,843.74	73.0%	*179,379*	*-34.1%*
			293,385	218,656.20	74.5%	272,456	-7.1%
5110210		Extra Hire Wages					
	101000	Office hourly (Carolyn/Tom)	8,395	12,877.82	153.4%	10,494	25.0%
	103000	Overtime					
	103000	General	6,000	6,633.50	110.6%	6,000	0.0%
	104000	Building attendant & janitorial	12,900	8,865.00	68.7%	12,900	0.0%
	105000	Pool salaries	126,000	90,785.20	72.1%	140,000	11.1%
	106000	Aquatics	35,000	35,070.30	100.2%	45,000	28.6%
	107000	Summer programs	350,048	251,031.04	71.7%	357,581	2.2%
	108000	Preschool	105,000	63,465.85	60.4%	105,000	0.0%
	110000	Youth programs	28,300	16,994.17	60.1%	28,300	0.0%
	111000	Adult programs	2,000	2,511.50	125.6%	2,000	0.0%
	112000	Community events	1,400	671.75	48.0%	700	-50.0%
	113000	Swim team wages	50,000	15,449.00	30.9%	50,000	0.0%
			725,043	504,355.13	69.6%	757,975	4.5%
		Total Wages	1,018,428	723,011.33	71.0%	1,030,431	1.2%
		Benefit & Employer Expenses					
5130120	103000	Group insurance	103,561	52,661.80	50.9%	95,968	-7.3%
5130510	103000	PERS	33,167	39,281.79	118.4%	44,088	32.9%
5140115	103000	Workers Compensation Ins.	33,198	35,086.82	105.7%	46,037	38.7%
5140130	103000	Physician services	500		0.0%	500	0.0%
5140140	103000	Social Security/Medicare	78,311	61,838.70	79.0%	79,330	1.3%
5140145	103000	Unemployment Insurance	21,000	17,195.09	81.9%	21,000	0.0%
			269,737	206,064.20	76.4%	286,922	6.4%
510000			1,288,165	929,075.53	72.1%	1,317,353	2.3%
5210120	103000	Consultant fees	**6,500**	6,425.95		500	-92.3%
5210122	103000	Marketing expense	28,500	31,640.57	111.0%	30,000	5.3%
5210128	103000	Fingerprints	5,000	2,324.32	46.5%	5,000	0.0%
5210131	103000	Legal expenses	1,000	1,271.81	127.2%	1,000	0.0%
5210146		Recreation Program Contracts					
	107000	Summer program contracts	**38,470**	32,313.09	84.0%	32,907	-14.5%
	109000	Tennis contracts	44,000	29,773.00	67.7%	44,000	0.0%
	110000	Youth Program contracts	28,025	18,298.47	65.3%	31,215	11.4%
	111000	Adult program contracts	21,020	24,414.80	116.2%	20,450	-2.7%
	112000	Community Recreation contracts	0			0	

GL Account	Functional Area	Expense Object	Amended Budget 2014-15	Actual 4/1/2015	% Budget 2014-15	Budget 2015-16	% Change
5210210	101000	Audit fees	3,200	3,171.25	99.1%	3,300	3.1%
5210215	103000	Banking services	800	408.45	51.1%	800	0.0%
5210230	103000	Payroll services	3,500	2,240.98	64.0%	3,500	0.0%
5210525	103000	General insurance	8,500	7,884.44	92.8%	8,500	0.0%
5210530	101000	Legal settlements					
5210725	103000	Phone & Radio	3,580	2,833.85	79.2%	3,580	0.0%
5210810	103000	Gas & Electric service	35,000	26,578.46	75.9%	35,000	0.0%
5210815	101000	Garbage, dump	5,440	3,958.28	72.8%	5,440	0.0%
5210835	103000	Water & sewer	1,696	779.95	46.0%	1,696	0.0%
5211110	104000	Janitorial contract	25,000	16,537.89	66.2%	25,000	0.0%
5211115	104000	Maintenance - special bldg*	0			0	
5211315		Staff training					
	103000	Recreation training expense	400	360.00	90.0%	400	0.0%
	105000	Pool training	1,000	1,303.02	130.3%	1,200	20.0%
5211320	103000	Books, publications, reference mat'l					
5211325	103000	Conferences, mtgs	3,000	0.00	0.0%	3,000	0.0%
5211330	103000	Membership dues	2,200	2,212.00	100.5%	2,200	0.0%
5211440	103000	General travel	2,000	887.63	44.4%	2,000	0.0%
5211520	103000	Publication & legal notices	500	0.00	0.0%	500	0.0%
5211545	101000	Election expense	1,750	0.00	0.0%	1,750	0.0%
5211610	101000	Permits, Co. Finance, LAFCO	2,500	577.03	23.1%	1,700	-32.0%
5220110	103000	Office expense	**25,500**	20,172.52	79.1%	20,500	-19.6%
5220130	101000	Copy machine 60%, + outside printin	6,200	5,683.28	91.7%	6,200	0.0%
5220215	105000	Maintenance - pool misc & equipmen	**22,000**	16,372.23	74.4%	20,000	-9.1%
5220310	104000	Maintenance - Community Ctr	**11,000**	6,463.10	58.8%	6,000	-45.5%
5220810	105000	Pool chemicals	14,000	10,479.14	74.9%	14,000	0.0%
5220819		Recreation supplies					
	103000	General recreation supply	**4,000**	3,372.04	84.3%	3,000	-25.0%
	104000	*Building rec supply*					
	105000	Pool Supplies	6,500	1,835.22	28.2%	6,500	0.0%
	106000	Aquatic Supplies	**10,000**	4,512.52	45.1%	6,000	-40.0%
	107000	Summer program expense	**156,000**	122,983.72	78.8%	147,700	-5.3%
	108000	Preschool supplies	600	784.76	130.8%	1,000	66.7%
	109000	Tennis class supplies	**2,000**	816.00		600	
	110000	Youth Program expense	5,150	4,886.48	94.9%	3,200	-37.9%
	111000	Adult program expense	**2,500**	1,949.58	78.0%	2,000	-20.0%
	112000	Community Recreation expense	**26,700**	24,883.04	93.2%	16,400	-38.6%
5220825	105000	Pool guard clothing	1,000	718.19	71.8%	1,500	50.0%
5220826	105000	Vending machine supplies	10,000	8,711.68	87.1%	10,000	0.0%
5220827	103000	Janitorial supplies	**19,000**	12,631.34	66.5%	12,000	-36.8%
5220828		First aid supply					
	105000	Pool first aid	1,000	626.22	62.6%	1,000	0.0%
	107000	Summer first aid supply	500	358.65	71.7%	500	0.0%
5420500	103000	Interest on County Pooled Invest.	0			0	
		TOTAL SERVICES & SUPPLIES	596,231	464,434.95	77.9%	542,738	-9.0%

GL Account	Functional Area	Expense Object	Amended Budget 2014-15	Actual 4/1/2015	% Budget 2014-15	Budget 2015-16	% Change
5211710	103000	Principal, expansion loan	50,000	50,000.00	100.0%	50,000	0.0%
5211715	103000	Interest, expansion loan	10,175	6,067.27	59.6%	7,425	-27.0%
		TOTAL LOAN PAYMENT	60,175	56,067.27	93.2%	57,425	-4.6%
5220910	103000	Building and Pool Improvements	58,000	45,567.47	78.6%	51,000	-12.1%
5220916	103000	Rec Equipment	20,000	18,882.24	94.4%	0	
		TOTAL FIXED ASSETS	78,000	64,449.71		51,000	
		Contingency, General (fund bal. unbudgeted)					
		Board Designated Reserves:					
		Capital Reserve (2.25%)	*46,100*				
		Unfunded Liabilities (3.25%)	*66,500*				
5450150		*Fund Balance Restoration (1%)*	*20,500*				
		Total:	***133,100***				
		Contingency for emergencies					
		TOTAL CONTINGENCIES & RESE	0			0	0
		TOTAL BUDGET RECREATION	2,022,571	1,514,027.46	74.9%	1,968,516	-2.7%
REVENUE							
4410125	103000	Interest - pooled investments	500		0.0%	500	0.0%
4410127	103000	Interest - ERAF					
4410215	105000	Pool facility & group picnic rent	16,000	9,588.83	59.9%	16,000	0.0%
4410225	104000	Building rental	43,000	41,621.12	96.8%	43,000	0.0%
4511210	103000	HOPTR	2,632	392.73	14.9%	0	-100.0%
4530516	103000	Measure A Parks & Recreation	58,000	71,222.35	122.8%	51,000	-12.1%
4570110	103000	Reimbursed expenses	500	981.38	196.3%	500	0.0%
4631912		Vending & advertising					
	105000	Vending sales	15,000	12,410.13	82.7%	15,000	0.0%
	103000	Ad sales	10,000	6,275.52	62.8%	7,000	-30.0%
4631914	112000	Community recreation activities	21,375	15,198.78	71.1%	20,670	-3.3%
4631915	109000	Tennis	57,000	47,558.73	83.4%	59,000	3.5%
4631917	105000	Pool revenue	**70,000**	54,862.82	78.4%	82,000	17.1%
	106000	Aquatics, swim classes	**90,000**	98,612.11	109.6%	105,000	16.7%
	113000	Swim team reimbursement	57,000	59,530.19	104.4%	57,000	0.0%
4631918	105000	Pool membership	62,000	54,078.78	87.2%	60,000	-3.2%
4631919	111000	Adult Programs	36,100	28,567.85	79.1%	36,385	0.8%
4631920	107000	Summer Programs	**759,684**	816,100.31	107.4%	793,495	4.5%
4631922		Youth Program revenue					
	108000	Preschool	133,000	88,455.62	66.5%	133,000	0.0%
	110000	Youth Programs	**112,837**	85,214.68	75.5%	102,790	-8.9%
4640329	103000	Unused credit		887.89			
4710615	103000	Donations	1,000	150.00	15.0%	1,000	0.0%
4710642	103000	Miscellaneous	150	531.11	354.1%	150	0.0%
		TOTAL NON-TAX REVENUE	1,545,778	1,492,240.93	96.5%	1,583,490	2.4%

GL Account	Functional Area	Expense Object	Amended Budget 2014-15	Actual 4/1/2015	% Budget 2014-15	Budget 2015-16	% Change
		Total restricted funds & 6/30 balance budgeted					0
		Other Revenue:					
		Revenue other than taxes	1,545,778		0.0%	1,583,490	2.4%
		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	**421,566**	233537.41	55.4%	404,129	
4110111	103000	Tax Admin fee - contra revenue	(7,175)	(3307.76)		(7,274)	
4110115	103000	Unitary	2,455			2,514	
4110120	103000	Current Unsecured	8,699	8329.21	95.7%	8,191	
4110140	103000	Excess ERAF	52,394	27777.09	53.0%	46,961	
4110145	103000	P/Y ERAF/Reverse ERAF	**2,700**	2666.52	0.0%	0	
4110210	10300	Supplemental	5,558	2965.60		8,553	
4110215	103000	Supplemental , unsecured	32	68.72	214.8%	196	
4110225	103000	Supplemental Assessment, Redem.	321	237.39	74.0%	620	
4110310		Prior Year Secured	0			0	
4110510	103000	Prior Unsecured	392	434.56		302	
4560110	103000	In-lieu, Housing	0			0	
			486,942	272,708.74		464,192	
		TOTAL BUDGET FUNDING	2,032,720	1,764,949.67	86.8%	2,047,682	0.7%
		TOTAL RECREATION BUDGET	2,022,571	1,514,027.46	74.9%	1,968,516	-2.7%

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

Cost Center 6103013100 *Draft* *4/17/15*

SAP	Functional Area	Expense Object	Budget 2014-15	Actual 4/1/2015	*% Var Percent*	Budget 2015-16	*% Change*
EXPENDITURES:		**SALARIES & EMPLOYEE BENEFITS**					
5110110		Regular Salaries					
	101000	Sal. Administration (Dist Mgr 50%)	42,089	39,624.92	*94.1%*	48,504	*15.2%*
	103000	Sal. Fire Chief	*107,432*			107,432	*0.0%*
	103000	Sal. Fire Regular (Schedule A)	*938,854*	639,155.96	*68.1%*	828,156	-11.8%
5110313	103000	Holiday Pay	37,107	16,031.40	*43.2%*	36,896	*-0.6%*
5110319	103000	FLSA Work-week Adjustment	21,083	21,039.88	*99.8%*	20,963	*-0.6%*
5120110	103000	Overtime - General	85,000	71,080.33	*83.6%*	85,000	*0.0%*
5120110	103000	Overtime - Industrial Accident					
5120110	103000	Overtime - OES (Reimbursed)		152,721.52			
		Total Regular Salaries	1,124,133	939,654.01	*83.6%*	1,126,951	*0.3%*
5110210		Extra Hire Salaries					
	101000	CSD Office hourly (Sullivan/ Horne)	8,395	15,726.13	*187.3%*	10,494	*25.0%*
	103000	Cadet Program/Extra Hire	0	0.00	-	-	
		Total Extra Hire Salaries	8,395	15,726.13	*187.3%*	10,494	*25.0%*
	Total salaries		1,132,528	955,380.14	*84.4%*	1,137,444	*0.4%*
5130120	103000	Group Insurance	277,599	233,202.60	*84.0%*	287,704	*3.6%*
5130510	103000	PERS	321,187	226,306.27	*70.5%*	333,661	*3.9%*
5140115	103000	Workers Compensation	101,979	54,336.37	*53.3%*	141,704	*39.0%*
5140130	103000	Physicians Services	4,100	65.00	*1.6%*	4,100	*0.0%*
5140140	103000	Social Security/Medicare	86,638	66,201.00	*76.4%*	87,014	*0.4%*
5140145	103000	Unemployment Insurance	3,108	2,835.49	*91.2%*	3,108	*0.0%*
	Total Benefits & Employer Expense		794,611	582,946.73	*73.4%*	857,291	*7.9%*
5100000	**TOTAL SALARIES & EMPLOYEE BENEFITS**		1,927,139	1,538,326.87	*79.8%*	1,994,736	***3.5%***
EXPENDITURES:		**SERVICES AND SUPPLIES**					
5210120	103000	Consultant fees	**15,000**	13,640.85	*90.9%*	1,000	*-93.3%*
5210128	103000	Fingerprinting	300	496.00	*165.3%*	300	*0.0%*
5210131	103000	Legal Expense	10,000	3,645.63	*36.5%*	10,000	*0.0%*
5210210	101000	Audit	6,400	6,222.50	*97.2%*	6,600	*3.1%*
5210215	103000	Banking fees	600	798.08	*133.0%*	600	*0.0%*
5210230	103000	Payroll services	4,000	3,133.25	*78.3%*	4,000	*0.0%*
5210525	103000	General Insurance	13,502	11,441.63	*84.7%*	13,502	*0.0%*
5210530	101000	Legal settlements					
5210725	103000	Telephone, broadband, cell	8,000	5,014.66	*62.7%*	8,000	*0.0%*
5210810	103000	Power	9,000	7,660.98	*85.1%*	9,000	*0.0%*
5210815	101000	Garbage Removal	2,720	2,151.07	*79.1%*	2,720	*0.0%*
5210835	103000	Water ($100/mo) & Sewer (40%)	1,800	1,244.05	*69.1%*	1,800	*0.0%*
5210910	103000	Vehicle maintenance	25,000	14,601.17	*58.4%*	25,000	*0.0%*
5210920	103000	MERA operation (90% of total)	15,000	13,628.70	*90.9%*	14,456	*-3.6%*
5210925	103000	Radio Maintenance & Equipment	3,418	2,764.46	*80.9%*	3,918	*14.6%*
5211140	103000	Vegetation management	**5,000**	2,997.20		-	
5211310	103000	Special progams, awards & incentives	3,000	2,379.40	*79.3%*	3,000	*0.0%*
5211320	103000	Educational Materials (Train/Prev/NERT)	5,000	4,118.62	*82.4%*	5,000	*0.0%*
5211325	103000	Conferences & meeting expense	1,000		*0.0%*	1,000	*0.0%*

SAP	Functional Area	Expense Object	Budget 2014-15	Actual 4/1/2015	% Var Percent	Budget 2015-16	% Change
5211330	103000	Memberships, Dues (offset by payroll ded.)	2,500	4,556.31	*182.3%*	2,500	*0.0%*
5211340	103000	Training / Testing (inc.EMT,CPR, FPO, TO)	8,000	1,320.89	*16.5%*	8,000	*0.0%*
5211440	103000	Routine Travel	700	958.33	*136.9%*	1,000	*42.9%*
5211520	103000	Publications, Legal Notices	400		*0.0%*	400	*0.0%*
5211545	101000	Election Exp. (Board, Paramedic)	6,000		*0.0%*	6,000	*0.0%*
5211610	103000	County fees, LAFCO share, Hazmat	5,960	2,654.04	*44.5%*	5,960	*0.0%*
5220110	103000	Office expense	5,000	7,827.60	*156.6%*	7,000	*40.0%*
5220130	101000	Reprod. costs - Xerox 30%	2,000	2,794.22	*139.7%*	3,000	*50.0%*
5220210	103000	In-house apparatus & equipment maintenance	5,000	5,599.82	*112.0%*	5,000	*0.0%*
5220215	103000	Hydrant Maint.	1,500	260.91	*17.4%*	1,500	*0.0%*
5220220	103000	Small tools	500	208.55	*41.7%*	500	*0.0%*
5220310	103000	Building Maintenance	8,000	8,087.42	*101.1%*	9,400	*17.5%*
5220610	103000	Gasoline, fuel	**10,000**	7,644.34	*76.4%*	9,000	*-10.0%*
5220810	103000	Miscellaneous supplies	23,248	17,897.07	*77.0%*	24,586	*5.8%*
5220825	103000	Uniforms & personal Supplies	**9,062**	5,391.66	*59.5%*	7,062	*-22.1%*
5220826	103000	Food, emergency supplies	1,500	2,144.27	*143.0%*	1,500	*0.0%*
5220827	103000	Janitorial & Building Supplies	3,000	2,691.24	*89.7%*	3,000	*0.0%*
		TOTAL SERVICES & SUPPLIES	221,110	165,974.92	*75.1%*	205,304	*-7.1%*
EXPENDITURES:		**DEBT SERVICE**					
5211710	103000	**Long-term debt principal**	62,944	62,831.12	*99.8%*	64,408	*2.3%*
		MERA bond share - 14408					
		Building loan - 50000					
5211715	103000	**Long-term debt interest**	14,607	11,577.70	*79.3%*	11,161	*-23.6%*
		MERA bond share - 3736					
		Building loan - 7425					
		TOTAL LOAN PAYMENT	77,551	74,408.82	*95.9%*	75,569	*-2.6%*
EXPENDITURES:		**FIXED ASSETS**					
5220910	103000	**Improvements**	6,238			15,838	
5220916	103000	**Other equipment - new fire engine lease**	**141,000**	128,135.00		43,000	
		TOTAL FIXED ASSETS	147,238	128,135.00		58,838	
EXPENDITURES:		**CONTINGENCIES & RESERVES**					
		Reserves for equipment replacement *proposed*					
		Utility Vehicle *6,000*					
		HVAC, Firehouse *8,000*					
		Total: *14,000*					
		Contingency for Wage Increases:					
Board Designated		*Capital Reserve (2.25% of Total Rev)* *54,400*					
Board Designated		*Unfunded Liabilities Reserve (3.25%)* *78,500*					
Board Designated		*Fund Balance Restoration (1%)* *24,200*					
		Total Board Designated Reserve: 157,100					
		TOTAL CONTINGENCIES & RESERVES	0			-	
		TOTAL BUDGET	2,373,038	1,906,845.61	*80.4%*	2,334,447	*-1.6%*
REVENUE:		**BUDGET FUNDING - FIRE DEPT.**					
		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	**615,096**	339,609.77	*55.2%*	636,971	

SAP	Functional Area	Expense Object	Budget 2014-15	Actual 4/1/2015	*% Var Percent*	Budget 2015-16	*% Change*
4110111	103000	Admin fee for tax collection	-10,437	(4,811.28)		-11,465	
4110115	103000	Unitary	3,571		*0.0%*	3,962	
4110120	103000	Current Unsecured	**19,653**	12,115.22	*61.6%*	12,910	
4110140	103000	Excess ERAF	76,209	40,403.04	*53.0%*	74,018	
4110145	103000	P/Y ERAF /Reverse ERAF	**4,000**	3,878.57	*0.0%*	0	
4110210	103000	Supplemental Assessment, Current	8,085	4,313.60		13,481	
4110215	103000	Supplemental Assessment, Unsecured	46	99.95	*217.3%*	308	
4110225	103000	Supplemental Assessment, Redem.	467	345.29	*73.9%*	977	
4110310	103000	Prior Year Secured	0			0	
4110510	103000	Prior Unsecured	570	632.09		476	
4560110	103000	In-lieu, Housing	0			0	
		Total Estimated Property Tax Revenue:	717,260	396,586.25	*55.3%*	731,638	
4120610	103000	Special Tax	966,936	532,413.77	*55.1%*	992,346	*2.6%*
4120611	103000	Admin fee for Special Tax collection	-3,600	(1,963.22)		(3,600)	*0.0%*
4220115		Plan Review fees	5,000	1,939.00		5,000	
4410125		Interest - Pooled Investments	500		*0.0%*	500	
4410127		Interest - excess ERAF					
4511210	103000	HOPTR	3,828	571.24		0	
4530527		Grants - two vegetation management projects					
4570110		Expense reimbursements	**130,500**	130,362.00			
4631145		Contracts for service	76,248	67,067.00	*88.0%*	83,687	*9.8%*
4631740		Emergency Response Fees (billable)	10,000			10,000	
4640321		CSA 13 contract	568,235	283,846.00	*50.0%*	596,234	*4.9%*
4640415		OES reimbursement		246,499.82			
4710615		Donations					
4710642		Miscellaneous revenue	100			100	*0.0%*
		TOTAL FIRE BUDGET FUNDING	2,475,007	1,657,321.86	*67.0%*	2,415,905	*-2.4%*
		TOTAL FIRE BUDGET	2,373,038	1,906,845.61	*80.4%*	2,334,447	*-1.6%*

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

Cost Center 6103014100 *Draft 4/17/15*

SAP	Functional Area	Expense Object	mended Budget 2014-15	Actual 4/1/15	% Var 2014-15	Budget 2015-16	% Change
	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	11,948.24	74.7%	16,000	0.0%
5210915	103000	Street Light maint	3,600	3,362.25	93.4%	3,600	0.0%
5211520	103000	Publication, legal notices					
5211610	103000	Marin General Services Authority admin fee	250	212.00	84.8%	250	0.0%
5220916	103000	New street lights	*0*			0	
		TOTAL SERVICES AND SUPPLIES	19,850	15,522.49	78.2%	19,850	0.0%
	EXPENDITURES: CONTINGENCIES & RESERVES						
	103000	Contingency, Special:					
9000010		Major maintenance contingency	4,110			4,110	0.0%
		TOTAL CONTINGENCIES & RESERVES	4,110			4,110	
		TOTAL BUDGET	23,960	15,522.49	64.8%	23,960	0.0%
	BUDGET FUNDING						
		Taxes					
4120610	103000	Service charge - $15.00 per impr. par.	24,060	13,315.50	55.3%	24,060	0.0%
4120611	103000	Tax collection fee - contra revenue	(100)	(50.96)	51.0%	(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			0	
		TOTAL BUDGET FUNDING	23,960	13,264.54	55.4%	23,960	0.0%