

MARINWOOD COMMUNITY SERVICES DISTRICT

Agenda for the Special Meeting of the Board of Directors

Tuesday - April 25, 2017 – 6:00 PM

Marinwood Community Center, 775 Miller Creek Dr, San Rafael, CA 94903

- A. 6:00 PM CALL TO ORDER AND PLEDGE OF ALLEGIANCE**
- B. 6:00 PM BUDGET PRESENTATION**
 - 1. Proposed Budget for Fiscal Year 2017-2018
 - 2. Questions and Comments from Board and Public
- C. 7:00 PM ADJOURN**

Requests for disability-related modifications or accommodations, aids or services may be made to the district office no later than 72 hours prior to the meeting by contacting
(415) 479-0775

**Marinwood Community Services District
2017 - 2018 Draft Budget Notes**

The following notes represent significant changes in the Chart of Accounts and/or budget allocation adjustments only. They do not represent all budget modifications made since viewed and discussed at the prior Board meeting.

Property Tax Revenues (excluding special taxes):

Property tax revenues have been estimated based on analysis of actual revenues received for prior three years (FY2014 - FY2016) as well as revenues received to date for this fiscal year as of April 19th. Additionally, County estimates Current Secured to increase by a County-wide average of 5.5% over FY16. This estimate was used for this specific tax category.

Taxes were allocated to Recreation and Fire Departments in an amount to bring budgeted revenues approximately \$10,000 above budgeted expenditures. Remaining tax revenues were placed in Park Department as a holding for general fund balance replenishment.

All Departments:

GL Number	GL Description	Notes:
5130130	OPEB Trust	Board recommended total of \$60K. Allocated to departments according to % of current retirees
5210122	Marketing	line added to all depts allocating website design & hosting fees + dept. misc.
5220920	Capital Reserves	Board recommended total of \$100K. Allocated to departments according to current reserve needs

Park Department:

GL Number	GL Description	Notes:
5220215	Pool Maintenance	Was previously used by dept for "small tools." Small tools now captured in 5220220
5220220	Small Tools	Was previously used by dept for "open space maint." Open space now included with 5220310
5220825	Uniforms & Apparel	Safety gear expenditures moved to Misc Supplies (5220810)

Rec Department:

GL Number	GL Description	Notes:
4631911	Advertising Sales	Created as stand-alone account. Was combined with Vending Sales (4631912)
5220110	Office Supplies	Removed postage expense for Marinwood Review & added to Marketing (5210122)
5220710	Pool Chemicals	Created as stand-alone account to segregate from Misc Supplies (5220810) as used by other depts

Fire Department:

GL Number	GL Description	Notes:
4631145	Service Contract Rev	County Farm & Juvenile Hall Contract. Finalized after close of fiscal year
4640321	CSA 13 Contract	Based on final budget and prior-year reconcile. Finalized after close of fiscal year.
4710642	Misc. Revenue	Includes \$9000 payment to be received for sale of retired fire engine (2nd installment)
5110310	Acting Pay	Created as a stand-alone to separate from FLSA expenditure
5220215	Hydrant Maint.	Removed as stand-alone account for Fire. Added to Equip Maint./Replacement (5220210)
5220810	Misc. Supplies	SCBA, Hose expenditures moved to Equip Maint./Replacement (5220210)

Marinwood Community Services District
2017-2018 Budget
DRAFT

	DISTRICT TOTAL			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	1,372,967.00	799,135.19	1,444,856.00	5.2%
4110111 · PropTax - Admin Fee (Contra)	-24,713.00	-11,669.24	-23,501.00	-4.9%
4110115 · PropTax - Unitary	8,323.00	0.00	9,300.00	11.7%
4110120 · PropTax - Current Unsecured	27,122.00	25,686.23	27,122.00	0.0%
4110140 · ERAF - Excess	155,501.00	85,783.30	155,501.00	0.0%
4110145 · ERAF - PY/Reverse	0.00	5,873.93	0.00	
4110210 · PropTax - Supplemental Current	28,322.00	1,455.03	33,000.00	16.5%
4110215 · PropTax - Supplemental Unsecure	648.00	0.00	501.00	-22.7%
4110225 · PropTax - Supplemental Redempt	2,052.00	1,026.35	1,501.00	-26.9%
4110510 · PropTax - Prior Unsecured	1,000.00	978.95	1,000.00	0.0%
4120610 · Special Tax Assessment	1,387,247.00	769,039.39	1,440,481.00	3.8%
4120611 · Special Tax- Admin Fee (contra)	-4,900.00	-2,683.50	-4,900.00	0.0%
4220115 · Building Plan Review	5,000.00	1,233.00	5,000.00	0.0%
4410125 · Interest- Co. Pooled Investment	1,500.00	738.26	1,500.00	0.0%
4410127 · Interest- ERAF Co. Pooled	100.00	0.00	100.00	0.0%
4410215 · Rental Income - Pool & Picnic	20,000.00	14,798.75	25,000.00	25.0%
4410225 · Rental Income - Community Ctr	43,000.00	40,821.02	43,000.00	0.0%
4511210 · HOPTR	0.00	1,153.03	0.00	
4530527 · Grant Rev - Designated	142,388.00	111,779.00	0.00	-100.0%
4570110 · Expense Reimbursements	500.00	6,942.25	500.00	0.0%
4631145 · Service Contract Revenue	82,551.00	0.00	90,344.00	9.4%
4631740 · Emergency Response Fees	10,000.00	0.00	0.00	
4631911 · Advertising Sales (17/18)			7,000.00	
4631912 · Vending Sales & Advertising	23,000.00	22,520.79	20,000.00	-13.0%
4631914 · Community Events	17,695.00	13,228.85	18,170.00	2.7%
4631915 · Tennis	59,000.00	48,718.99	65,000.00	10.2%
4631917 · Pool Operating Rev	259,000.00	239,991.87	260,000.00	0.4%
4631918 · Pool Memberships	60,000.00	57,566.42	63,000.00	5.0%
4631919 · Adult Rec Programs	43,225.00	27,314.45	40,375.00	-6.6%
4631920 · Summer Rec Programs	814,416.00	1,235,150.27	1,027,088.00	26.1%
4631922 · Youth Rec Programs	322,550.00	251,801.81	319,979.00	-0.8%
4640321 · CSA 13 Contract Rev	631,853.00	311,433.50	636,461.00	0.7%
4640329 · Unused Credit	0.00	78.90	0.00	
4640415 · OES Reimbursements	0.00	8,840.99	0.00	
4710615 · Donations (General)	1,000.00	5,000.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	11,000.00	0.00	22,000.00	100.0%
4710642 · Miscellaneous Rev	500.00	14,027.94	9,500.00	1800.0%
Total Revenue	5,501,847.00	4,087,765.72	5,739,878.00	4.3%

**Marinwood Community Services District
2017-2018 Budget
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	DISTRICT TOTAL			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
Expenditures				
5110110 · Salaries - Regular Staff	1,549,902.00	1,130,343.94	1,557,451.00	0.5%
5110210 · Salaries - PT/Seasonal/Temp	790,258.00	635,442.31	894,377.00	13.2%
5110310 · Acting Pay (17/18)			10,000.00	
5110313 · Holiday Pay	38,501.00	15,312.60	38,564.00	0.2%
5110319 · FLSA & Acting Pay	31,963.00	26,700.54	23,170.00	-27.5%
5120110 · Overtime	100,500.00	207,965.54	100,500.00	0.0%
5130120 · Benefits - Group Medical	514,750.00	410,403.70	530,388.00	3.0%
5130130 · OPEB Trust Contribution (17/18)			60,000.00	
5130510 · PERS - Pension	456,033.00	388,362.85	497,670.00	9.1%
5140115 · Workers Comp Ins.	182,127.00	172,331.14	247,877.00	36.1%
5140116 · 4850 Reimbursements (Contra)	0.00	-89,321.36	0.00	
5140130 · Physician Services	5,100.00	2,069.00	5,560.00	9.0%
5140140 · Social Security & Medicare	191,527.00	141,246.10	200,167.00	4.5%
5140145 · Unemployment Ins.	26,792.00	16,376.26	26,792.00	0.0%
5210120 · Consultant Fees	7,500.00	5,450.00	8,500.00	13.3%
5210122 · Marketing	30,000.00	39,702.40	37,150.00	23.8%
5210128 · Fingerprinting/Background	5,800.00	3,190.85	6,100.00	5.2%
5210131 · Legal Services	18,000.00	36,124.64	48,000.00	166.7%
5210146 · Rec Program Contractors	128,749.00	91,824.23	141,718.00	10.1%
5210210 · Audit & Accounting	13,200.00	12,800.00	14,000.00	6.1%
5210215 · Banking Fees	1,400.00	1,537.00	1,600.00	14.3%
5210230 · Payroll Service Fees	8,300.00	7,135.20	9,350.00	12.7%
5210525 · Insurance - General	32,799.00	23,887.68	35,559.00	8.4%
5210725 · Telecom - Phone/Internet/Cable	12,280.00	8,453.33	11,680.00	-4.9%
5210810 · Utilities - Gas & Electric	50,010.00	42,930.16	54,900.00	9.8%
5210815 · Garbage Removal	29,180.00	27,573.17	32,800.00	12.4%
5210825 · Utilities - Street Light Elec.	17,500.00	12,820.38	17,500.00	0.0%
5210835 · Utilities - Water & Sewer	26,300.00	35,256.59	35,700.00	35.7%
5210910 · Maint. - Vehicles	28,000.00	12,826.76	24,000.00	-14.3%
5210915 · Maint. - Streetlights	6,210.00	2,283.69	6,210.00	0.0%
5210920 · MERA Operating	16,743.00	16,743.00	17,502.00	4.5%
5210925 · Maint. - Radios	5,518.00	2,731.67	4,918.00	-10.9%
5210940 · Maint. - Park Heavy Equipment	1,500.00	4,082.28	3,500.00	133.3%
5211110 · Janitorial Services	25,000.00	11,605.00	25,000.00	0.0%
5211125 · Community Landscape Contract	40,000.00	26,865.00	38,500.00	-3.8%
5211140 · Vegetation Management	10,000.00	5,578.00	10,000.00	0.0%
5211220 · Equipment Rental	4,200.00	3,831.68	4,700.00	11.9%
5211310 · Awards & Incentives	3,000.00	3,805.77	1,500.00	-50.0%
5211315 · Professional Development	2,100.00	1,237.65	2,600.00	23.8%
5211320 · Educational Materials	5,000.00	5,542.95	5,000.00	0.0%
5211325 · Conferences & Meetings	4,000.00	1,531.94	4,750.00	18.8%

**Marinwood Community Services District
2017-2018 Budget
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	DISTRICT TOTAL			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
5211330 · Memberships & Dues	7,025.00	9,308.09	9,700.00	38.1%
5211340 · Certifications - Personnel	10,000.00	5,206.25	10,000.00	0.0%
5211440 · Travel	3,800.00	3,122.02	3,800.00	0.0%
5211520 · Publications & Legal Notices	900.00	0.00	900.00	0.0%
5211528 · Tree Maint. & Services	13,000.00	10,440.00	16,000.00	23.1%
5211532 · Weed & Pest Control	2,000.00	1,200.00	2,800.00	40.0%
5211610 · County-Wide Fees	8,610.00	6,091.15	6,750.00	-21.6%
5211710 · Long Term Debt - Principal	126,670.00	118,513.83	17,241.00	-86.4%
5211715 · Long Term Debt - Interest	12,587.00	9,561.63	2,929.00	-76.7%
5220110 · Office Supplies	28,500.00	16,001.54	17,100.00	-40.0%
5220130 · Copier Lease & Printing	9,850.00	5,446.91	9,100.00	-7.6%
5220210 · Equip. Maintenance/Replacement	8,000.00	5,398.05	17,540.00	119.3%
5220215 · Pool Maintenance/Hydrant Maint.	22,300.00	13,274.36	20,000.00	-10.3%
5220220 · Open Space Maint/Small Tools	3,000.00	73.20	1,500.00	-50.0%
5220310 · Land & Buildings Maintenance	42,400.00	48,640.00	44,500.00	5.0%
5220610 · Gasoline/Fuel	12,000.00	5,372.01	10,500.00	-12.5%
5220710 · Pool Chemicals (17/18)			12,000.00	
5220810 · Pool Chemicals & Misc Supplies	43,616.00	33,908.15	19,918.00	-54.3%
5220819 · Rec Program Supplies & Services	189,450.00	215,819.84	237,300.00	25.3%
5220825 · Uniforms & Apparel	9,462.00	7,802.26	11,734.00	24.0%
5220826 · Vending Supplies & Food	12,500.00	10,812.60	10,500.00	-16.0%
5220827 · Janitorial Supplies	17,000.00	13,426.66	17,500.00	2.9%
5220828 · First Aid Supplies	1,800.00	174.35	1,800.00	0.0%
5220910 · Capital Outlay - Improvements	16,238.00	6,000.00	6,750.00	-58.4%
5220916 · Capital Outlay - New Equipment	194,882.00	185,160.09	78,000.00	-60.0%
5220920 · Capital Reserves Designation			100,000.00	
Total Expenditures	5,215,332.00	4,235,336.63	5,481,115.00	5.1%
Net Gain/Loss	286,515.00	-147,570.91	258,763.00	-9.7%

Marinwood Community Services District
2017-2018 Budget
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	Park Dept			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	461,317.00	268,509.43	515,814.00	11.8%
4110111 · PropTax - Admin Fee (Contra)	-8,304.00	-3,920.87	-8,390.00	1.0%
4110115 · PropTax - Unitary	2,797.00	0.00	3,320.00	18.7%
4110120 · PropTax - Current Unsecured	9,113.00	8,630.57	9,683.00	6.3%
4110140 · ERAF - Excess	52,248.00	28,823.19	55,514.00	6.3%
4110145 · ERAF - PY/Reverse		1,973.64		
4110210 · PropTax - Supplemental Current	9,516.00	488.89	11,781.00	23.8%
4110215 · PropTax - Supplemental Unsecure	218.00	0.00	179.00	-17.9%
4110225 · PropTax - Supplemental Redempt	689.00	344.86	536.00	-22.2%
4110510 · PropTax - Prior Unsecured	336.00	328.93	357.00	6.3%
4120610 · Special Tax Assessment	338,744.00	189,228.27	356,085.00	5.1%
4120611 · Special Tax- Admin Fee (contra)	-1,200.00	-660.14	-1,200.00	0.0%
4410125 · Interest- Co. Pooled Investment	500.00	248.06	500.00	0.0%
4410127 · Interest- ERAF Co. Pooled	100.00	0.00	100.00	0.0%
4511210 · HOPTR		387.42		
4530527 · Grant Rev - Designated		2,100.00		
4710615 · Donations (General)		5,000.00		
4710642 · Miscellaneous Rev	150.00	4,000.00	150.00	0.0%
Total Revenue	866,224.00	505,482.25	944,429.00	9.0%
Expenditures				
5110110 · Salaries - Regular Staff	229,879.00	171,953.44	231,441.00	0.7%
5110210 · Salaries - PT/Seasonal/Temp	7,200.00	14,267.52	7,200.00	0.0%
5120110 · Overtime	500.00	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	133,378.00	98,058.61	131,672.00	-1.3%
5130130 · OPEB Trust Contribution (17/18)			21,600.00	
5130510 · PERS - Pension	43,015.00	35,705.90	48,342.00	12.4%
5140115 · Workers Comp Ins.	28,203.00	22,846.70	39,477.00	40.0%
5140130 · Physician Services	500.00	0.00	500.00	0.0%
5140140 · Social Security & Medicare	18,175.00	9,752.42	18,294.00	0.7%
5140145 · Unemployment Ins.	1,184.00	525.01	1,184.00	0.0%
5210120 · Consultant Fees	1,875.00	1,122.00	2,125.00	13.3%
5210122 · Marketing	0.00	390.00	500.00	
5210131 · Legal Services	1,000.00	748.62	1,000.00	0.0%
5210210 · Audit & Accounting	3,300.00	3,200.00	3,500.00	6.1%
5210230 · Payroll Service Fees	600.00	493.38	650.00	8.3%
5210525 · Insurance - General	9,639.00	7,440.69	10,569.00	9.6%
5210725 · Telecom - Phone/Internet/Cable	1,200.00	949.60	1,200.00	0.0%
5210810 · Utilities - Gas & Electric	4,160.00	2,165.40	3,900.00	-6.3%
5210815 · Garbage Removal	20,426.00	20,581.35	23,410.00	14.6%
5210835 · Utilities - Water & Sewer	16,500.00	16,094.14	16,500.00	0.0%
5210910 · Maint. - Vehicles	3,000.00	572.57	3,000.00	0.0%

Marinwood Community Services District
2017-2018 Budget
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	Park Dept			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
5210920 · MERA Operating	1,674.00	1,674.30	1,750.00	4.5%
5210940 · Maint. - Park Heavy Equipment	1,500.00	4,082.28	3,500.00	133.3%
5211125 · Community Landscape Contract	40,000.00	26,865.00	38,500.00	-3.8%
5211220 · Equipment Rental	4,200.00	3,831.68	4,700.00	11.9%
5211325 · Conferences & Meetings		-200.00		
5211330 · Memberships & Dues	2,025.00	1,666.25	2,175.00	7.4%
5211340 · Certifications - Personnel	2,000.00	80.00	2,000.00	0.0%
5211440 · Travel	800.00	24.30	800.00	0.0%
5211528 · Tree Maint. & Services	13,000.00	10,440.00	16,000.00	23.1%
5211532 · Weed & Pest Control	2,000.00	1,200.00	2,800.00	40.0%
5211610 · County-Wide Fees	700.00	814.41	825.00	17.9%
5211710 · Long Term Debt - Principal	1,667.00	1,667.02	1,724.00	3.4%
5211715 · Long Term Debt - Interest	351.00	351.16	293.00	-16.5%
5220110 · Office Supplies	1,000.00	653.23	800.00	-20.0%
5220130 · Copier Lease & Printing	650.00	767.60	680.00	4.6%
5220210 · Equip. Maintenance/Replacement	3,000.00	2,597.69	5,000.00	66.7%
5220215 · Pool Maintenance/Hydrant Maint.	800.00	1,548.67		-100.0%
5220220 · Open Space Maint/Small Tools	2,500.00	0.00	1,000.00	-60.0%
5220310 · Land & Buildings Maintenance	27,000.00	27,853.60	29,500.00	9.3%
5220610 · Gasoline/Fuel	3,000.00	1,397.05	3,000.00	0.0%
5220810 · Pool Chemicals & Misc Supplies			1,400.00	
5220819 · Rec Program Supplies	200.00	53.63		-100.0%
5220825 · Uniforms & Apparel	900.00	796.41	270.00	-70.0%
5220826 · Vending Supplies & Food	500.00	0.00		-100.0%
5220827 · Janitorial Supplies	2,000.00	0.00	1,000.00	-50.0%
5220828 · First Aid Supplies	300.00	0.00	300.00	0.0%
5220916 · Capital Outlay - New Equipment		27,934.55		
5220920 · Capital Reserves Designation			20,000.00	
Total Expenditures	635,501.00	522,966.18	704,581.00	10.9%
Net Gain/Loss	230,723.00	-17,483.93	239,848.00	

Marinwood Community Services District
2017-2018 Budget
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	Recreation Dept			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	281,458.00	163,822.71	228,287.00	-18.9%
4110111 · PropTax - Admin Fee (Contra)	-5,066.00	-2,392.19	-3,713.00	-26.7%
4110115 · PropTax - Unitary	1,706.00	0.00	1,469.00	-13.9%
4110120 · PropTax - Current Unsecured	5,560.00	5,265.68	4,285.00	-22.9%
4110140 · ERAF - Excess	31,878.00	17,585.58	24,569.00	-22.9%
4110145 · ERAF - PY/Reverse		1,204.16		
4110210 · PropTax - Supplemental Current	5,806.00	298.28	5,214.00	-10.2%
4110215 · PropTax - Supplemental Unsecure	133.00	0.00	79.00	-40.6%
4110225 · PropTax - Supplemental Redempt	421.00	210.40	237.00	-43.7%
4110510 · PropTax - Prior Unsecured	205.00	200.68	158.00	-22.9%
4410125 · Interest- Co. Pooled Investment	500.00	151.34	500.00	0.0%
4410215 · Rental Income - Pool & Picnic	20,000.00	14,798.75	25,000.00	25.0%
4410225 · Rental Income - Community Ctr	43,000.00	40,821.02	43,000.00	0.0%
4511210 · HOPTR		236.37		
4570110 · Expense Reimbursements	500.00	5,103.22	500.00	0.0%
4631911 · Advertising Sales (17/18)			7,000.00	
4631912 · Vending Sales & Advertising	23,000.00	22,520.79	20,000.00	-13.0%
4631914 · Community Events	17,695.00	13,228.85	18,170.00	2.7%
4631915 · Tennis	59,000.00	48,718.99	65,000.00	10.2%
4631917 · Pool Operating Rev	259,000.00	239,991.87	260,000.00	0.4%
4631918 · Pool Memberships	60,000.00	57,566.42	63,000.00	5.0%
4631919 · Adult Rec Programs	43,225.00	27,314.45	40,375.00	-6.6%
4631920 · Summer Rec Programs	814,416.00	1,235,150.27	1,027,088.00	26.1%
4631922 · Youth Rec Programs	322,550.00	251,801.81	319,979.00	-0.8%
4640329 · Unused Credit		78.90		
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	250.00	1,027.94	250.00	0.0%
Total Revenue	1,986,237.00	2,144,706.29	2,151,447.00	8.3%
Expenditures				
5110110 · Salaries - Regular Staff	292,456.00	226,433.52	300,357.00	2.7%
5110210 · Salaries - PT/Seasonal/Temp	783,058.00	620,529.03	887,177.00	13.3%
5130120 · Benefits - Group Medical	93,009.00	78,167.49	91,600.00	-1.5%
5130130 · OPEB Trust Contribution (17/18)			4,200.00	
5130510 · PERS - Pension	48,882.00	43,921.66	61,260.00	25.3%
5140115 · Workers Comp Ins.	40,404.00	36,734.56	52,576.00	30.1%
5140130 · Physician Services	500.00	0.00	500.00	0.0%
5140140 · Social Security & Medicare	81,703.00	73,121.92	90,273.00	10.5%
5140145 · Unemployment Ins.	22,500.00	15,465.17	22,500.00	0.0%
5210120 · Consultant Fees	1,875.00	1,278.00	2,125.00	13.3%
5210122 · Marketing	30,000.00	38,718.48	36,150.00	20.5%
5210128 · Fingerprinting/Background	5,500.00	2,519.00	5,500.00	0.0%

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	Recreation Dept			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
5210131 · Legal Services	2,000.00	556.97	2,000.00	0.0%
5210146 · Rec Program Contractors	128,749.00	91,824.23	141,718.00	10.1%
5210210 · Audit & Accounting	3,300.00	3,199.99	3,500.00	6.1%
5210215 · Banking Fees	800.00	768.50	800.00	0.0%
5210230 · Payroll Service Fees	3,500.00	3,112.43	4,200.00	20.0%
5210525 · Insurance - General	8,500.00	6,290.56	9,289.00	9.3%
5210725 · Telecom - Phone/Internet/Cable	3,080.00	1,630.79	2,480.00	-19.5%
5210810 · Utilities - Gas & Electric	36,400.00	30,499.46	40,000.00	9.9%
5210815 · Garbage Removal	5,836.00	4,637.88	6,260.00	7.3%
5210835 · Utilities - Water & Sewer	8,000.00	14,594.90	14,100.00	76.3%
5210910 · Maint. - Vehicles		58.60		
5211110 · Janitorial Services	25,000.00	11,605.00	25,000.00	0.0%
5211315 · Professional Development	2,100.00	1,237.65	2,600.00	23.8%
5211325 · Conferences & Meetings	3,000.00	1,015.00	3,500.00	16.7%
5211330 · Memberships & Dues	2,500.00	2,671.25	2,775.00	11.0%
5211340 · Certifications - Personnel		374.00		
5211440 · Travel	2,000.00	341.97	2,000.00	0.0%
5211520 · Publications & Legal Notices	500.00	0.00	500.00	0.0%
5211610 · County-Wide Fees	1,700.00	1,741.92	2,325.00	36.8%
5211710 · Long Term Debt - Principal	55,000.00	50,921.83		-100.0%
5211715 · Long Term Debt - Interest	4,538.00	3,025.00		-100.0%
5220110 · Office Supplies	20,500.00	12,798.93	13,000.00	-36.6%
5220130 · Copier Lease & Printing	6,200.00	3,045.26	6,720.00	8.4%
5220215 · Pool Maintenance/Hydrant Maint.	20,000.00	11,527.95	20,000.00	0.0%
5220310 · Land & Buildings Maintenance	6,000.00	10,018.12	8,000.00	33.3%
5220710 · Pool Chemicals (17/18)			12,000.00	
5220810 · Pool Chemicals & Misc Supplies	12,000.00	8,539.22		-100.0%
5220819 · Rec Program Supplies	189,250.00	215,766.21	237,300.00	25.4%
5220825 · Uniforms & Apparel	1,500.00	1,909.21	2,000.00	33.3%
5220826 · Vending Supplies & Food	10,500.00	8,844.88	10,500.00	0.0%
5220827 · Janitorial Supplies	12,000.00	9,471.42	13,500.00	12.5%
5220828 · First Aid Supplies	1,500.00	174.35	1,500.00	0.0%
5220920 · Capital Reserves Designation				
Total Expenditures	1,975,840.00	1,649,092.31	2,141,785.00	8.4%
Net Gain/Loss	10,397.00	495,613.98	9,662.00	

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	Fire Dept			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	630,192.00	366,803.05	700,755.00	11.2%
4110111 · PropTax - Admin Fee (Contra)	-11,343.00	-5,356.18	-11,398.00	0.5%
4110115 · PropTax - Unitary	3,820.00	0.00	4,511.00	18.1%
4110120 · PropTax - Current Unsecured	12,449.00	11,789.98	13,154.00	5.7%
4110140 · ERAF - Excess	71,375.00	39,374.53	75,418.00	5.7%
4110145 · ERAF - PY/Reverse		2,696.13		
4110210 · PropTax - Supplemental Current	13,000.00	667.86	16,005.00	23.1%
4110215 · PropTax - Supplemental Unsecure	297.00	0.00	243.00	-18.2%
4110225 · PropTax - Supplemental Redempt	942.00	471.09	728.00	-22.7%
4110510 · PropTax - Prior Unsecured	459.00	449.34	485.00	5.7%
4120610 · Special Tax Assessment	1,024,443.00	566,487.37	1,060,336.00	3.5%
4120611 · Special Tax- Admin Fee (contra)	-3,600.00	-1,977.74	-3,600.00	0.0%
4220115 · Building Plan Review	5,000.00	1,233.00	5,000.00	0.0%
4410125 · Interest- Co. Pooled Investment	500.00	338.86	500.00	0.0%
4511210 · HOPTR		529.24		
4530527 · Grant Rev - Designated	142,388.00	109,679.00		-100.0%
4570110 · Expense Reimbursements		1,839.03		
4631145 · Service Contract Revenue	82,551.00	0.00	90,344.00	9.4%
4631740 · Emergency Response Fees	10,000.00	0.00		-100.0%
4640321 · CSA 13 Contract Rev	631,853.00	311,433.50	636,461.00	0.7%
4640415 · OES Reimbursements		8,840.99		
4710631 · Paramedic Reimbursement	11,000.00	0.00	22,000.00	100.0%
4710642 · Miscellaneous Rev	100.00	9,000.00	9,100.00	9000.0%
Total Revenue	2,625,426.00	1,424,299.05	2,620,042.00	-0.2%
Expenditures				
5110110 · Salaries - Regular Staff	1,027,567.00	731,956.98	1,025,653.00	-0.2%
5110210 · Salaries - PT/Seasonal/Temp		645.76		
5110310 · Acting Pay (17/18)			10,000.00	
5110313 · Holiday Pay	38,501.00	15,312.60	38,564.00	0.2%
5110319 · FLSA & Acting Pay	31,963.00	26,700.54	23,170.00	-27.5%
5120110 · Overtime	100,000.00	207,965.54	100,000.00	0.0%
5130120 · Benefits - Group Medical	288,363.00	234,177.60	307,116.00	6.5%
5130130 · OPEB Trust Contribution (17/18)			34,200.00	
5130510 · PERS - Pension	364,136.00	308,735.29	388,068.00	6.6%
5140115 · Workers Comp Ins.	113,520.00	112,749.88	155,824.00	37.3%
5140116 · 4850 Reimbursements (Contra)		-89,321.36		
5140130 · Physician Services	4,100.00	2,069.00	4,560.00	11.2%
5140140 · Social Security & Medicare	91,649.00	58,371.76	91,600.00	-0.1%
5140145 · Unemployment Ins.	3,108.00	386.08	3,108.00	0.0%
5210120 · Consultant Fees	3,750.00	3,050.00	4,250.00	13.3%
5210122 · Marketing		593.92	500.00	

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	Fire Dept			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
5210128 · Fingerprinting/Background	300.00	671.85	600.00	100.0%
5210131 · Legal Services	15,000.00	34,819.05	45,000.00	200.0%
5210210 · Audit & Accounting	6,600.00	6,400.01	7,000.00	6.1%
5210215 · Banking Fees	600.00	768.50	800.00	33.3%
5210230 · Payroll Service Fees	4,200.00	3,529.39	4,500.00	7.1%
5210525 · Insurance - General	14,660.00	10,156.43	15,701.00	7.1%
5210725 · Telecom - Phone/Internet/Cable	8,000.00	5,872.94	8,000.00	0.0%
5210810 · Utilities - Gas & Electric	9,450.00	10,265.30	11,000.00	16.4%
5210815 · Garbage Removal	2,918.00	2,353.94	3,130.00	7.3%
5210835 · Utilities - Water & Sewer	1,800.00	4,567.55	5,100.00	183.3%
5210910 · Maint. - Vehicles	25,000.00	12,195.59	21,000.00	-16.0%
5210920 · MERA Operating	15,069.00	15,068.70	15,752.00	4.5%
5210925 · Maint. - Radios	5,518.00	2,731.67	4,918.00	-10.9%
5211140 · Vegetation Management	10,000.00	5,578.00	10,000.00	0.0%
5211310 · Awards & Incentives	3,000.00	3,805.77	1,500.00	-50.0%
5211320 · Educational Materials	5,000.00	5,542.95	5,000.00	0.0%
5211325 · Conferences & Meetings	1,000.00	716.94	1,250.00	25.0%
5211330 · Memberships & Dues	2,500.00	4,970.59	4,750.00	90.0%
5211340 · Certifications - Personnel	8,000.00	4,752.25	8,000.00	0.0%
5211440 · Travel	1,000.00	2,755.75	1,000.00	0.0%
5211520 · Publications & Legal Notices	400.00	0.00	400.00	0.0%
5211610 · County-Wide Fees	5,960.00	3,328.82	3,350.00	-43.8%
5211710 · Long Term Debt - Principal	70,003.00	65,924.98	15,517.00	-77.8%
5211715 · Long Term Debt - Interest	7,698.00	6,185.47	2,636.00	-65.8%
5220110 · Office Supplies	7,000.00	2,549.38	3,300.00	-52.9%
5220130 · Copier Lease & Printing	3,000.00	1,634.05	1,700.00	-43.3%
5220210 · Equip. Maintenance/Replacement	5,000.00	2,800.36	12,540.00	150.8%
5220215 · Pool Maintenance/Hydrant Maint.	1,500.00	197.74	0.00	-100.0%
5220220 · Open Space Maint/Small Tools	500.00	73.20	500.00	0.0%
5220310 · Land & Buildings Maintenance	9,400.00	10,768.28	7,000.00	-25.5%
5220610 · Gasoline/Fuel	9,000.00	3,974.96	7,500.00	-16.7%
5220810 · Pool Chemicals & Misc Supplies	31,616.00	25,368.93	18,518.00	-41.4%
5220825 · Uniforms & Apparel	7,062.00	5,096.64	9,464.00	34.0%
5220826 · Vending Supplies & Food	1,500.00	1,967.72	0.00	-100.0%
5220827 · Janitorial Supplies	3,000.00	3,955.24	3,000.00	0.0%
5220910 · Capital Outlay - Improvements	16,238.00	6,000.00	6,750.00	-58.4%
5220916 · Capital Outlay - New Equipment	194,882.00	157,225.54	78,000.00	-60.0%
5220920 · Capital Reserves Designation			80,000.00	
Total Expenditures	2,580,031.00	2,047,968.07	2,610,789.00	1.2%
Net Gain/Loss	45,395.00	-623,669.02	9,253.00	

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	Streetlights			
	16/17 Budget	Actuals 3-31-17	17/18 Budget	% Change in Budget
Revenue				
4120610 · Special Tax Assessment	24,060.00	13,323.75	24,060.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	-100.00	-45.62	-100.00	0.0%
Total Revenue	23,960.00	13,278.13	23,960.00	0.0%
Expense				
5210825 · Utilities - Street Light Elec.	17,500.00	12,820.38	17,500.00	0.0%
5210915 · Maint. - Streetlights	6,210.00	2,283.69	6,210.00	0.0%
5211610 · County-Wide Fees	250.00	206.00	250.00	0.0%
Total Expenditures	23,960.00	15,310.07	23,960.00	0.0%
Net Gain/Loss	0.00	-2,031.94	0.00	