

MARINWOOD COMMUNITY SERVICES DISTRICT

Agenda for the Special Meeting of the Board of Directors

Tuesday - April 26, 2016 – 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 HEARING
 - 1. Presentation of the Budget for Fiscal Year 2016-2017
 - 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
Budget 2016 - 2017: Summary of all Departments
Marin County Fund 73700**

OPERATIONS

Revenue	Department	Revenue		
	Park Department	338,294		
	Recreation Department	1,664,136		
	Fire Department	1,762,122		
	Street Light	23,960		
	<u>Property Tax</u>	<u>1,571,223</u>		
	Total	5,359,735	Total Revenue:	5,359,735

Operating Expense	Department	Expenditures		
	Park Department	636,367		
	Recreation Department	1,977,703		
	Fire Department	2,369,968		
	<u>Street Light</u>	<u>23,960</u>		
	Total	5,007,998	Operating Subtotal:	5,007,998

Capital Expense	Department	Capital Expenditures		
	Park Department	0		
	Recreation Department	0		
	Fire Department	103,358		
	<u>Street Light</u>	<u>0</u>		
	Total	103,358	Capital Subtotal:	103,358

Total Expenditure: (5,111,356)

Net Gain/(Loss) Prior to Reserves and Contingencies 248,379

Reserve and Contingency Goals		
Reserve for Capital replacement; 2.25% of total revenue		121,000
Unfunded Liabilities Reserve*; 3.25% of total revenue		174,000
<u>Fund Balance restoration; 1% of total revenue</u>		<u>54,000</u>
Total		349,000

Contingencies Total: (349,000)

*Most recent valuation reports on future liabilities can be found at: www.marinwood.org/about-us/board-documents

Variance from Reserve Goals (100,621)

**Marinwood Community Services District
Budget 2016 - 2017: Summary of "Measure A" Funding
Marin County Fund 73701**

Revenue	Department	Revenue		
	Park Department	80,900		
	<u>Recreation Department</u>	<u>0</u>		
	Total	80,900	Total Revenue:	80,900

Operating Expense	Department	Expenditures		
	Park Department	0		
	<u>Recreation Department</u>	<u>0</u>		
	Total	0	Total Expenditure:	0

Net Gain/(Loss) to Measure A Fund Balance: 80,900

Marinwood Community Services District
Fiscal Year 2015-2016 Budget to Actuals Comparison (Fund 73700)
as of March 31, 2016

Department	Budget 2015-16	Actual to 3/31/16	%	Budget 2016-17
Park				
Revenue				
Taxes	349,189	213,573	61.2%	0
Special Taxes	337,544	185,537	55.0%	337,544
Grants	0	0		0
<u>Miscellaneous</u>	<u>1,750</u>	<u>3,124</u>	<u>178.5%</u>	<u>750</u>
Total	688,483	402,235	58.4%	338,294
Expenditure				
Salaries and Benefits	442,959	330,560	74.6%	462,900
Services and Supplies	180,056	143,859	79.9%	171,449
Debt Service	2,015	2,016	100.0%	2,018
<u>Capital Expenditure</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	625,030	476,435	76.2%	636,367
<i>Park Revenue minus Expenditure</i>	<i>63,453</i>	<i>-74,200</i>		<i>-298,073</i>
Recreation				
Revenue				
Taxes	477,192	261,679	54.8%	0
User Fees	1,594,040	1,595,597	100.1%	1,661,136
Grants	0	0		0
<u>Miscellaneous</u>	<u>26,650</u>	<u>27,070</u>	<u>101.6%</u>	<u>1,750</u>
Total	2,097,882	1,884,346	89.8%	1,662,886
Expenditure				
Salaries and Benefits	1,314,110	1,053,149	80.1%	1,364,375
Services and Supplies	591,763	478,077	80.8%	553,790
Debt Service	57,425	55,399	96.5%	59,538
<u>Capital Expenditure</u>	<u>25,000</u>	<u>24,950</u>	<u>99.8%</u>	<u>0</u>
Total	1,988,298	1,611,576	81.1%	1,977,703
<i>Rec Revenue minus Expenditure</i>	<i>109,584</i>	<i>272,770</i>		<i>-314,818</i>
Fire Department				
Revenue				
Taxes	753,976	413,314	54.8%	0
Special Taxes	988,746	545,041	55.1%	1,020,843
Contracts for Service	680,769	352,454	51.8%	714,679
Grants & Reimbursements	25,000	323,875		0
<u>Fees, recoveries, interest</u>	<u>17,400</u>	<u>5,145</u>	<u>29.6%</u>	<u>26,600</u>
Total	2,465,891	1,639,829	66.5%	1,762,122
Expenditure				
Salaries and Benefits	2,025,705	1,807,521	89.2%	2,063,964
Services and Supplies	264,304	200,157	75.7%	228,303
Debt Service	75,569	73,543	97.3%	77,701
<u>Capital Expenditure</u>	<u>58,838</u>	<u>42,847</u>	<u>72.8%</u>	<u>103,358</u>
Total	2,424,416	2,124,068	87.6%	2,473,326
<i>Fire Dept. Revenue minus Expendi</i>	<i>41,475</i>	<i>-484,239</i>		<i>-711,204</i>
Street Light				
Revenue				
Special Taxes	23,960	13,267	55.4%	23,960
Loan and rebate	0	0		0
<u>Interest</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	23,960	13,267	55.4%	23,960
Expenditure				
Services and Supplies	31,960	22,822	71.4%	22,550
<u>Capital Expenditure</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	31,960	22,822		22,550
<i>Street Light Revenue minus Expen</i>	<i>-8,000</i>	<i>-9,554</i>		<i>1,410</i>
TOTAL REVENUE	5,276,216	3,939,677	74.7%	3,787,262
TOTAL EXPENDITURE	5,069,704	4,234,900	83.5%	5,109,946

Note: Estimated Property Tax Revenue of \$1,571,223 are not Reflected in 16/17 Department Budgets

**MARINWOOD COMMUNITY SERVICES DISTRICT
PARK DEPARTMENT BUDGET FOR FISCAL YEAR 2016-17**

Cost Center **6103011100**

Draft: 4/22/2016

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
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EXPENDITURES:

EXPENDITURE: SALARIES & EMPLOYEE BENEFITS

5110110		Regular Salaries					
	101000	Administration (Dist Mgr 25%)	24,252	17,723.20	73.1%	24,252	
	103000	Rec Director (30%)	29,497	21,555.5	73.1%	29,497	
	102000	Park & Facilities Maintenance	163,071	112,100.92	68.7%	166,130	1.9%
5120110	103000	Overtime, park	<u>500</u>			<u>500</u>	
		Total Regular Salaries	217,320	151,379.62	69.7%	220,379	1.4%
5110210		Extra Hire Salaries					
	101000	CSD Office hourly	5,247	5,504.84	104.9%	10,000	90.6%
	103000	Extra Hire Grounds	<u>5,760</u>	<u>5,110.73</u>	88.7%	<u>7,200</u>	25.0%
		Total Extra Hire Salaries	11,007	10,615.57	96.4%	17,200	56.3%
		Total salaries	228,327	161,995.19	70.9%	237,579	4.1%
		Employee Benefits					
5130120	103000	Group Insurance	120,333	102,633.08	85.3%	133,917	11.3%
5130510	103000	PERS	39,255	29,753.11	75.8%	43,342	10.4%
5140115	103000	Workers Compensation Insurance	35,893	27,474.34	76.5%	28,203	-21.4%
5140130	103000	Physician services	500			500	
5140140	103000	Social Security/Medicare	17,467	8,074.03	46.2%	18,175	4.1%
5140145	103000	Unemployment insurance	<u>1,184</u>	<u>630.02</u>	53.2%	<u>1,184</u>	
		Total Benefits & Employer Expense	214,632	168,564.58	78.5%	225,321	5.0%
TOTAL SALARIES & EMPL. BENEFITS			442,959	330,559.77	74.6%	462,900	4.5%

EXPENDITURE: SERVICES & SUPPLIES

5210120	103000	Consultant fees	2,125	1,805.00	84.9%	1,875	-11.8%
5210131	103000	Legal expenses	11,000	10,568.84	96.1%	1,000	-90.9%
5210210	101000	Audit fees(25%)	3,300	3,520.91	106.7%	3,300	
5210215	101000	Banking fees					
5210230	103000	Payroll services	600	384.87	64.1%	600	
5210525	101000	General insurance	9,225	6,919.32	75.0%	9,639	4.5%
5210530	101000	Legal Settlements					
5210725	103000	Phone & Internet	1,200	851.65	71.0%	1,200	
5210810	103000	Electricity - PG&E	4,160	2,814.24	67.7%	4,160	
5210815	101000	Garbage, dump	19,040	14,746.05	77.4%	20,426	7.3%
5210835	103000	Water & sewer	15,000	11,848.93	79.0%	16,500	10.0%
5210910	103000	Vehicle Maintenance	3,000	2,415.94	80.5%	3,000	
5210920	103000	MERA operations - 10%	1,606	1,606.20	100.0%	1,674	4.2%
5210940	103000	Maintenance - park tractor & equip	1,500	2,089.94	139.3%	1,500	
5211110	103000	Janitorial contract					
5211125	103000	Park and community landscape contract	40,000	28,726.30	71.8%	40,000	
5211130	103000	Creek maintenance					
5211140	103000	Park and community landscape special					
5211220	103000	Equipment Rental	4,200	4,799.70	114.3%	4,200	

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
5211320	103000	Education & training supplies					
5211325	103000	Conferences, mtgs					
5211330	103000	Membership dues	1,900	1,724.25	90.8%	2,025	6.6%
5211340	103000	Training Expense - Park	2,000	1,000.00	50.0%	2,000	
5211440	103000	General travel	800			800	
5211520	103000	Recruiting ads & legal notices					
5211528	103000	Tree Services	11,500	11,100.00	96.5%	13,000	13.0%
5211532	103000	Weed and pest control	2,000	1,200.00	60.0%	2,000	
5211545	101000	Election expense - Board	3,550	3,559.65	100.3%		-100.0%
5211610	103000	Permits, LAFCO share	700	714.86	102.1%	700	
5220110	103000	Office expense	1,000	110.29	11.0%	1,000	
5220130	101000	Reprod. costs, copy machine 10%	650	508.01	78.2%	650	
5220210	103000	Replacement equipment & furnishings	3,000	170.58	5.7%	3,000	
5220215	103000	Small tools	800	692.66	86.6%	800	
5220220	103000	Maintenance - open space	2,500	1,000.00	40.0%	2,500	
5220310	103000	Maintenance supplies, land & buildings	27,000	25,082.24	92.9%	27,000	
5220610	103000	Gasoline,fuel	3,000	1,852.83	61.8%	3,000	
5220810	103000	Misc supplies, community exp					
5220819	103000	Reg supplies	200	(115.64)		200	
5220825	103000	Uniforms & safety clothing	700	790.03	112.9%	900	28.6%
5220826	103000	Food supplies	500	400.00	80.0%	500	
5220827	103000	Household & janitorial supplies	2,000	671.46	33.6%	2,000	
5220828	103000	First Aid supplies	300	300.00	100.0%	300	
5420515		Co Pooled Investments interest					
TOTAL SERVICES & SUPPLIES			180,056	143,859.11	79.9%	171,449	-4.8%
EXPENDITURES: DEBT SERVICE							
5211710	103000	MERA 10% principal	1,600	1,600.87	100.1%	1,667	4.2%
5211715	103000	MERA 10% interest	415	415.08	100.0%	351	-15.4%
TOTAL DEBT SERVICE			2,015	2,015.95	100.0%	2,018	
EXPENDITURES: FIXED ASSETS: (Sch. C)							
5220910	103000	Cap. Outlay - Park Improvements					
5220916	103000	Equipment & tools					
TOTAL FIXED ASSETS							
Board Designated Reserve Goals:							
		<i>Capital Reserve (2.25%)</i>		7,600			
		<i>Unfunded Liabilities (3.25%)</i>		11,000			
		<i>Fund Balance Restoration (1%)</i>		3,400			
		Total:		22,000			
TOTAL CONTINGENCIES & RESERVES							
TOTAL PARK BUDGET			625,030	476,434.83	76.2%	636,367	1.8%
REVENUE OTHER THAN TAXES							
		Rebates					
4410125	103000	Interest -Pooled Investments	500	42.14	8.4%	500	

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
4410127	103000	Interest -Pooled Investment ERAF	100	86.90		100	
4530516	103000	Measure A Parks & Recreation					
4530527	103000	State Grants					
4540510	103000	Fed. Park Srvc					
4511210	103000	HOPTR	1,000	2,995.44	299.5%		
4570110	103000	Reimbursed expenses					
4710631	103000	Misc. Revenue - contract services					
4710642	103000	Misc. Revenue - Donations	150			150	
4810250	103000	Operating Transfers In					
TOTAL REVENUE OTHER THAN TAXES			1,750	3,124.48		750	-57.1%

REVENUE SUMMARY

		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	303,437	166,955.75	55.0%		
4110111		SB2557 Admin fees`	(5,323)	(2,065.47)	38.8%		
4110115	103000	Unitary	1,839	4,791.77	260.6%		
4110120	103000	Current Unsecured	5,994	8,028.74	133.9%		
4110140	103000	Excess ERAF	34,366	16,997.11	49.5%		
4110145	103000	PY/Reverse ERAF	1,800	1,889.35	105.0%		
4110210	103000	Supplemental	6,259	16,240.10	259.5%		
4110215	103000	Supplemental Assessment, Current	143	96.94	67.8%		
4110225	103000	Supplemental Assessment, Redem.	453	239.08	52.8%		
4110310	103000	Prior Secured					
4110510	103000	Prior Unsecured	221	399.91	181.0%		
4560110	103000	In-lieu, Housing					
		Total Estimated Property Tax Revenue:	349,189	213,573.28	61.2%		
4120610	103000	Special Tax	338,744	186,204.79	55.0%	338,744	
4120611	103000	Administrative fee for Special Tax	(1,200)	(667.81)		(1,200)	
TOTAL BUDGET FUNDING			688,483	402,234.74	58.4%	338,294	
TOTAL PARK BUDGET			625,030	476,434.83	76.2%	636,367	1.8%

**MARINWOOD COMMUNITY SERVICES DISTRICT
RECREATION DEPARTMENT BUDGET FOR FISCAL YEAR 2016-17**

6103012100

Draft: 4/22/2016

GL Account	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
EXPENDITURES:							
5110110		Regular Salaries					
	101000	Administration (Dist Mgr 25%)	24,252	18,656.00	76.9%	24,252	0.0%
	103000	Rec Director (70%)	68,825	50,295.19	73.1%	68,825	0.0%
	103000	Recreation	<u>176,737</u>	<u>146,350.35</u>	<u>82.8%</u>	<u>179,379</u>	1.5%
			269,814	215,301.54	79.8%	272,456	1.0%
5110210		Extra Hire Wages					
	101000	Office hourly	10,494	11,598.23	110.5%	20,000	90.6%
	103000	Overtime					
	103000	General	6,000	6,413.96	106.9%	6,000	0.0%
	104000	Building attendant & janitorial	12,900	8,986.00	69.7%	12,900	0.0%
	105000	Pool salaries	140,000	104,610.19	74.7%	145,000	3.6%
	106000	Aquatics	45,000	39,207.37	87.1%	50,000	11.1%
	107000	Summer programs	357,581	294,261.76	82.3%	353,858	-1.0%
	108000	Preschool	105,000	71,166.78	67.8%	97,500	-7.1%
	109000	Tennis	0	697.50		0	
	110000	Youth programs	28,300	15,877.00	56.1%	65,200	130.4%
	111000	Adult programs	2,000	2,225.00	111.3%	2,000	0.0%
	112000	Community events	700	588.50	84.1%	600	-14.3%
	113000	Swim team wages	<u>50,000</u>	<u>21,517.65</u>	<u>43.0%</u>	<u>50,000</u>	0.0%
			757,975	577,149.94	76.1%	803,058	5.9%
		Total Wages	1,027,789	792,451.48	77.1%	1,075,515	4.6%
		Benefit & Employer Expenses					
5130120	103000	Group insurance	95,952	77,592.51	80.9%	93,670	-2.4%
5130510	103000	PERS	43,816	37,768.47	86.2%	48,554	10.8%
5140115	103000	Workers Compensation Ins.	45,924	58,232.28	126.8%	40,404	-12.0%
5140130	103000	Physician services	500		0.0%	500	0.0%
5140140	103000	Social Security/Medicare	79,128	69,066.49	87.3%	83,233	5.2%
5140145	103000	Unemployment Insurance	<u>21,000</u>	<u>18,038.18</u>	<u>85.9%</u>	<u>22,500</u>	7.1%
			286,321	260,697.93	91.1%	288,861	0.9%
510000			1,314,110	1,053,149.41	80.1%	1,364,375	3.8%
5210120	103000	Consultant fees	2,125	1,805.00	84.9%	1,875	-11.8%
5210122	103000	Marketing expense	30,000	29,958.84	99.9%	30,000	0.0%
5210128	103000	Fingerprints	5,000	3,786.00	75.7%	5,500	10.0%
5210131	103000	Legal expenses	2,500	2,208.10	88.3%	2,000	-20.0%
5210146		Recreation Program Contracts					
	107000	Summer program contracts	32,907	27,811.70	84.5%	25,624	-22.1%
	109000	Tennis contracts	44,000	37,557.77	85.4%	44,000	0.0%
	110000	Youth Program contracts	31,215	25,025.40	80.2%	32,675	4.7%
	111000	Adult program contracts	25,450	23,334.86	91.7%	26,450	3.9%
	112000	Community Recreation contracts	0			0	
5210210	101000	Audit fees	3,300	3,945.88	119.6%	3,300	0.0%

GL Account	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
5210215	103000	Banking services	800	818.50	102.3%	800	0.0%
5210230	103000	Payroll services	3,500	2,426.86	69.3%	3,500	0.0%
5210525	103000	General insurance	8,500	5,887.67	69.3%	8,500	0.0%
5210530	101000	Legal settlements					
5210725	103000	Phone & Internet	3,580	1,514.91	42.3%	3,080	-14.0%
5210810	103000	Gas & Electricity - PG&E	36,400	27,482.28	75.5%	36,400	0.0%
5210815	101000	Garbage, dump	5,440	4,219.84	77.6%	5,836	7.3%
5210835	103000	Water & sewer	8,196	5,664.77	69.1%	8,000	-2.4%
5211110	104000	Janitorial contract	25,000	18,538.25	74.2%	25,000	0.0%
5211115	104000	Maintenance - special bldg*	0			0	
5211315		Staff training					
	103000	Recreation training expense	400	709.51	177.4%	800	100.0%
	105000	Pool training	1,200	935.22	77.9%	1,300	8.3%
5211320	103000	Books, publications, reference mat'l					
5211325	103000	Conferences, mtgs	3,000	1,266.56	42.2%	3,000	0.0%
5211330	103000	Membership dues	2,200	2,377.25	108.1%	2,500	13.6%
5211440	103000	General travel	2,000	766.79	38.3%	2,000	0.0%
5211520	103000	Publication & legal notices	500	740.00	148.0%	500	0.0%
5211545	101000	Election expense	1,750	575.93	32.9%	0	-100.0%
5211610	101000	Permits, LAFCO	1,700	1,419.86	83.5%	1,700	0.0%
5220110	103000	Office expense	20,500	15,816.14	77.2%	20,500	0.0%
5220130	101000	Copy machine 60%, + outside printing	6,200	3,048.08	49.2%	6,200	0.0%
5220215	105000	Maintenance - pool misc & equipment	35,000	14,630.02	41.8%	20,000	-42.9%
5220310	104000	Maintenance - Community Ctr	8,500	8,273.34	97.3%	6,000	-29.4%
5220810	105000	Pool chemicals	14,000	10,287.69	73.5%	12,000	-14.3%
5220819		Recreation supplies					
	103000	General recreation supply	3,000	2,442.80	81.4%	3,000	0.0%
	104000	Building rec supply		112.39			
	105000	Pool Supplies	6,500	2,796.44	43.0%	6,500	0.0%
	106000	Aquatic Supplies	6,000	3,475.10	57.9%	6,000	0.0%
	107000	Summer program expense	157,700	140,491.40	89.1%	142,900	-9.4%
	108000	Preschool supplies	1,000	1,002.62	100.3%	1,000	0.0%
	109000	Tennis class supplies	600	312.00	52.0%	600	0.0%
	110000	Youth Program expense	7,700	7,116.79	92.4%	12,700	64.9%
	111000	Adult program expense	2,000	1,314.88	65.7%	2,000	0.0%
	112000	Community Recreation expense	16,400	17,290.92	105.4%	14,550	-11.3%
5220825	105000	Pool guard clothing	1,500	692.35	46.2%	1,500	0.0%
5220826	105000	Vending machine supplies	11,000	8,265.00	75.1%	10,500	-4.5%
5220827	103000	Janitorial supplies	12,000	9,828.81	81.9%	12,000	0.0%
5220828		First aid supply					
	105000	Pool first aid	1,000		0.0%	1,000	0.0%
	107000	Summer first aid supply	500	102.89	20.6%	500	0.0%
5420500	103000	Interest on County Pooled Invest.	0			0	
TOTAL SERVICES & SUPPLIES			591,763	478,077.41	80.8%	553,790	-6.4%
5211710	103000	Principal, expansion loan	50,000	47,974.13	95.9%	55,000	10.0%
5211715	103000	Interest, expansion loan	7,425	7,425.00	100.0%	4,538	-38.9%

GL Account	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
TOTAL LOAN PAYMENT			57,425	55,399.13	96.5%	59,538	3.7%
5220910	103000	Building and Pool Improvements	25,000	24,950.00	99.8%	0	-100.0%
5220916	103000	Rec Equipment	0			0	
TOTAL FIXED ASSETS			25,000	24,950.00		0	
Contingency, General (fund bal. unbudgeted)							
Board Designated Reserve Goals:							
Capital Reserve (2.25%)			37,400				
Unfunded Liabilities (3.25%)			54,100				
5450150	Fund Balance Restoration (1%)		16,600				
Total:			108,100				
Contingency for emergencies							
TOTAL CONTINGENCIES & RESERVES			0			0	0
TOTAL BUDGET RECREATION			1,988,298	1,611,575.95	81.1%	1,977,703	-0.5%
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	10,141.47	63.4%	20,000	25.0%
4410225	104000	Building rental	43,000	40,244.98	93.6%	43,000	0.0%
4511210	103000	HOPTR	1,200	354.16	29.5%	0	-100.0%
4530516	103000	Measure A Parks & Recreation					
4570110	103000	Reimbursed expenses	500	4,551.31	910.3%	500	0.0%
4631912		Vending & advertising					
	105000	Vending sales	17,000	14,178.27	83.4%	16,000	-5.9%
	103000	Ad sales	7,000	7,652.31	109.3%	7,000	0.0%
4631914	112000	Community recreation activities	20,670	13,499.02	65.3%	17,695	-14.4%
4631915	109000	Tennis	59,000	54,252.29	92.0%	59,000	0.0%
4631917	105000	Pool revenue - Drop-in/Passes	82,000	56,298.55	68.7%	82,000	0.0%
	106000	Aquatics, swim classes	105,000	135,635.98	129.2%	120,000	14.3%
	113000	Swim team reimbursement	57,000	63,168.86	110.8%	57,000	0.0%
4631918	105000	Pool membership	60,000	62,288.27	103.8%	60,000	0.0%
4631919	111000	Adult Programs	36,385	36,024.59	99.0%	43,225	18.8%
4631920	107000	Summer Programs	843,495	905,800.00	107.4%	814,416	-3.4%
4631922		Youth Program revenue					
	108000	Preschool	133,000	90,411.06	68.0%	123,500	-7.1%
	110000	Youth Programs	112,790	99,658.77	88.4%	199,050	76.5%
4640329	103000	Unused credit		1,437.19			
4710615	103000	Donations	1,000		0.0%	1,000	0.0%
4710642	103000	Miscellaneous	25,150	27,070.47	107.6%	250	-99.0%
TOTAL NON-TAX REVENUE			1,620,690	1,622,667.55	100.1%	1,664,136	2.7%
Total restricted funds & 6/30 balance budgeted							
0							
<u>Other Revenue:</u>							
Revenue other than taxes			1,620,690		0.0%	1,664,136	2.7%

GL Account	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
Estimated Property Tax Revenue:							
4110110	103000	Current Secured	414,629	228,147.68	55.0%		-100.0%
4110111	103000	Tax Admin fee - contra revenue	(7,274)	(2,822.49)	38.8%		-100.0%
4110115	103000	Unitary	2,514				-100.0%
4110120	103000	Current Unsecured	8,191	7,574.56	92.5%		-100.0%
4110140	103000	Excess ERAF	46,961	23,226.83	49.5%		-100.0%
4110145	103000	P/Y ERAF/Reverse ERAF	2,500	2,581.83	0.0%		-100.0%
4110210	103000	Supplemental	8,553	2,510.27			-100.0%
4110215	103000	Supplemental , unsecured	196	132.46	67.6%		-100.0%
4110225	103000	Supplemental Assessment, Redem.	620	87.45	14.1%		-100.0%
4110310		Prior Year Secured	0				#DIV/0!
4110510	103000	Prior Unsecured	302	240.07			-100.0%
4560110	103000	In-lieu, Housing	<u>0</u>				#DIV/0!
			477,192	261,678.66		0	-100.0%
TOTAL BUDGET FUNDING			2,097,882	1,884,346.21	89.8%	1,664,136	-20.7%
TOTAL RECREATION BUDGET			1,988,298	1,611,575.95	81.1%	1,977,703	-0.5%

**MARINWOOD COMMUNITY SERVICES DISTRICT
FIRE DEPARTMENT BUDGET FOR FISCAL YEAR 2016-17**

Cost Center 6103013100

Draft: 4/22/2016

Functional	Expense	Budget	Actual	% Budget	Budget	%
SAP Area	Object	2015-16	3/31/2016	2015-16	2016-17	Change
EXPENDITURES: SALARIES & EMPLOYEE BENEFITS						
5110110	Regular Salaries					
101000	Administration (Dist Mgr 50%)	48,504	38,244.80	78.8%	48,504	0.0%
103000	Sal. Fire Chief	107,432	78,508.00	73.1%	107,432	0.0%
103000	Sal. Firefighters	848,777	629,891.44	74.2%	851,631	0.3%
5110313	103000 Holiday Pay	38,291	16,176.12	42.2%	38,501	0.5%
5110319	103000 FLSA; Shift Differential	21,494	21,449.71	99.8%	31,963	48.7%
5120110	103000 Overtime - General	85,000	149,545.41	175.9%	100,000	17.6%
5120110	103000 Overtime - OES (Reimbursed)		166,351.68			
	Total Regular Salaries	1,149,498	1,100,167.16	95.7%	1,178,031	2.5%
5110210	Extra Hire Salaries					
101000	CSD Office hourly	10,494	11,546.51	110.0%	20,000	90.6%
	Total Extra Hire Salaries	10,494	11,546.51	110.0%	20,000	90.6%
	Total salaries	1,159,991	1,111,713.67	95.8%	1,198,031	3.3%
5130120	103000 Group Insurance	287,743	239,951.87	83.4%	289,420	0.6%
5130510	103000 PERS	337,462	258,863.71	76.7%	364,136	7.9%
5140115	103000 Workers Compensation	144,561	115,392.21	79.8%	113,520	-21.5%
5140130	103000 Physicians Services	4,100	2,490.90	60.8%	4,100	0.0%
5140140	103000 Social Security/Medicare	88,739	75,947.85	85.6%	91,649	3.3%
5140145	103000 Unemployment Insurance	3,108	3,160.60	101.7%	3,108	0.0%
	Total Benefits & Employer Expense	865,713	695,807.14	80.4%	865,933	0.0%
5100000	TOTAL SALARIES & EMPLOYEE BENEFITS	2,025,705	1,807,520.81	89.2%	2,063,964	1.9%

EXPENDITURES: SERVICES AND SUPPLIES

5210120	103000 Consultant fees	20,050	20,019.05	99.8%	3,750	-81.3%
5210128	103000 Fingerprinting	300	117.80	39.3%	300	0.0%
5210131	103000 Legal Expense	45,000	33,170.31	73.7%	15,000	-66.7%
5210210	101000 Audit	6,600	8,863.21	134.3%	6,600	0.0%
5210215	103000 Banking fees	600	818.50	136.4%	600	0.0%
5210230	103000 Payroll services	4,000	3,536.17	88.4%	4,200	5.0%
5210525	103000 General Insurance	13,502	9,690.57	71.8%	14,660	8.6%
5210530	101000 Legal settlements					
5210725	103000 Telephone, broadband, cell	8,000	6,318.90	79.0%	8,000	0.0%
5210810	103000 Gas & Electricity - PG&E	11,450	9,468.69	82.7%	9,450	-17.5%
5210815	101000 Garbage Removal	2,720	3,664.53	134.7%	2,918	7.3%
5210835	103000 Water (\$100/mo) & Sewer (40%)	1,800	1,231.68	68.4%	1,800	0.0%
5210910	103000 Vehicle maintenance	25,000	8,332.34	33.3%	25,000	0.0%
5210920	103000 MERA operation (90% of total)	14,456	14,455.80	100.0%	15,069	4.2%
5210925	103000 Radio Maintenance & Equipment	3,918	2,202.66	56.2%	5,518	40.8%
5211140	103000 Vegetation management	0			10,000	
5211310	103000 Special progams, awards & incentives	3,000	2,898.67	96.6%	3,000	0.0%
5211320	103000 Educational Materials (Train/Prev/NERT)	5,000	3,910.15	78.2%	5,000	0.0%
5211325	103000 Conferences & meeting expense	1,000		0.0%	1,000	0.0%
5211330	103000 Memberships, Dues (partially offset by payroll ded.)	2,500	4,637.74	185.5%	2,500	0.0%

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 3/31/2016	% Budget 2015-16	Budget 2016-17	% Change
5211340	103000	Training / Testing (inc.EMT,CPR, FPO, TO)	8,000	1,513.73	18.9%	8,000	0.0%
5211440	103000	Routine Travel	2,500	2,280.70	91.2%	1,000	-60.0%
5211520	103000	Publications, Legal Notices	400	675.65	168.9%	400	0.0%
5211545	101000	Election Exp. (Board, Paramedic)	6,000	4,135.57	68.9%	-	-100.0%
5211610	103000	County fees, LAFCO share, Hazmat	5,960	2,929.72	49.2%	5,960	0.0%
5220110	103000	Office expense	7,000	6,123.49	87.5%	7,000	0.0%
5220130	101000	Reprod. costs - Xerox 30%	3,000	1,523.97	50.8%	3,000	0.0%
5220210	103000	In-house apparatus & equipment maintenance	5,000	4,725.27	94.5%	5,000	0.0%
5220215	103000	Hydrant Maint.	1,500	22.04	1.5%	1,500	0.0%
5220220	103000	Small tools	500	740.34	148.1%	500	0.0%
5220310	103000	Building Maintenance	9,400	9,219.42	98.1%	9,400	0.0%
5220610	103000	Gasoline, fuel	9,000	4,659.06	51.8%	9,000	0.0%
5220810	103000	Miscellaneous supplies	24,586	20,033.53	81.5%	31,616	28.6%
5220825	103000	Uniforms & personal Supplies	7,062	4,482.40	63.5%	7,062	0.0%
5220826	103000	Food, emergency supplies	2,500	2,126.87	85.1%	1,500	-40.0%
5220827	103000	Janitorial & Building Supplies	3,000	1,628.88	54.3%	3,000	0.0%
TOTAL SERVICES & SUPPLIES			264,304	200,157.41	75.7%	228,303	-13.6%
EXPENDITURES: DEBT SERVICE							
5211710	103000	Long-term debt principal <i>NERA bond share - 15003</i> <i>Building loan - 55000</i>	64,408	62,381.96	96.9%	70,003	8.7%
5211715	103000	Long-term debt interest <i>NERA bond share - 3160</i> <i>Building loan - 4538</i>	11,161	11,160.76	100.0%	7,698	-31.0%
TOTAL LOAN PAYMENT			75,569	73,542.72	97.3%	77,701	2.8%
EXPENDITURES: FIXED ASSETS							
5220910	103000	Improvements	15,838	94.16		16,238	2.5%
5220916	103000	Equipment - (Engine Lease, SCBA's, Ballistics)	43,000	42,752.99		87,120	102.6%
TOTAL FIXED ASSETS			58,838	42,847.15		103,358	75.7%
EXPENDITURES: CONTINGENCIES & RESERVES							
Board Designated Reserve Goals:							
		<i>Capital Reserve (2.25% of Total Rev)</i>	<i>39,600</i>				
		<i>Unfunded Liabilities Reserve (3.25%)</i>	<i>57,300</i>				
		<i>Fund Balance Restoration (1%)</i>	<i>17,600</i>				
		<i>Total Board Designated Reserve:</i>	<i>114,500</i>				
TOTAL CONTINGENCIES & RESERVES			0			-	
TOTAL BUDGET			2,424,416	2,124,068.09	87.6%	2,473,326	2.0%

SAP	Functional	Expense	Budget	Actual	% Budget	Budget	%
	Area	Object	2015-16	3/31/2016	2015-16	2016-17	Change
REVENUE: BUDGET FUNDING - FIRE DEPT.							
Estimated Property Tax Revenue:							
4110110	103000	Current Secured	655,109	360,352.45	55.0%		-100.0%
4110111	103000	Admin fee for tax collection	(11,489)	(4,458.04)			-100.0%
4110115	103000	Unitary	3,970		0.0%		-100.0%
4110120	103000	Current Unsecured	12,937	11,963.79	92.5%		-100.0%
4110140	103000	Excess ERAF	74,174	36,686.08	49.5%		-100.0%
4110145	103000	P/Y ERAF /Reverse ERAF	4,000	4,077.93	0.0%		
4110210	103000	Supplemental Assessment, Current	13,510	3,964.90	29.3%		-100.0%
4110215	103000	Supplemental Assessment, Unsecured	309	209.22	67.7%		-100.0%
4110225	103000	Supplemental Assessment, Redem.	979	138.12	14.1%		-100.0%
4110310	103000	Prior Year Secured	0				
4110510	103000	Prior Unsecured	477	379.18	79.5%		-100.0%
4560110	103000	In-lieu, Housing	0				
Total Estimated Property Tax Revenue:			753,976	413,313.63	54.8%	0	-100.0%
4120610	103000	Special Tax	992,346	547,006.85	55.1%	1,024,443	3.2%
4120611	103000	Admin fee for Special Tax collection	(3,600)	(1,965.91)	54.6%	(3,600)	0.0%
4220115		Plan Review fees	5,000	1,459.00	29.2%	5,000	0.0%
4410125		Interest - Pooled Investments	500		0.0%	500	0.0%
4410127		Interest - excess ERAF					
4511210	103000	HOPTR	1,800	559.38		0	
4530527		Grants - two vegetation management projects					
4570110		Expense reimbursements	0				
4631145		Contracts for service	81,378	71,580.00	88.0%	82,551	1.4%
4631740		Emergency Response Fees (billable)	10,000	348.00		10,000	
4640321		CSA 13 contract	599,391	280,874.00	46.9%	632,128	5.5%
4640415		OES reimbursement	25,000	323,875.23			
4710615		San Rafael Reimbursement (SSA & Paramedic)				11,000	
4710642		Miscellaneous revenue	100	2,778.50		100	0.0%
TOTAL FIRE BUDGET FUNDING			2,465,891	1,639,828.68	66.5%	1,762,122	-28.5%
TOTAL FIRE BUDGET			2,424,416	2,124,068.09	87.6%	2,473,326	2.0%

**MARINWOOD COMMUNITY SERVICES DISTRICT
STREET LIGHTING BUDGET FOR FISCAL YEAR 2016-17**

Cost Center **6103014100**

Draft: 4/22/16

			Budget	Actual	% Budget	Budget	%
Functional	Expense		2015-16	3/31/16	2015-16	2016-17	Change
SAP	Area	Object					
EXPENDITURES: SERVICES & SUPPLIES							
5220110	103000	CSD Admin overhead - (chg to office exp)					
5210237	103000	Special Tax admin					
5210825	103000	Street Light power (295 lights)	17,500	9,457.71	54.0%	17,500	0.0%
5210915	103000	Street Light maint	14,210	13,162.87	92.6%	4,800	-66.2%
5211520	103000	Publication, legal notices					
5211610	103000	Marin General Services Authority admin fee	250	201.00	80.4%	250	0.0%
5220916	103000	New street lights	0			0	
		TOTAL SERVICES AND SUPPLIES	31,960	22,821.58	71.4%	22,550	-29.4%
EXPENDITURES: CONTINGENCIES & RESERVES							
	103000	Contingency, Special:					
9000010		Major maintenance contingency	<u>0</u>			<u>1,410</u>	#DIV/0!
		TOTAL CONTINGENCIES & RESERVES	0			1,410	
TOTAL BUDGET			31,960	22,821.58	71.4%	23,960	-25.0%
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)	(48.28)	48.3%	(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	13,267.22	55.4%	23,960	0.0%

MARINWOOD COMMUNITY SERVICES DISTRICT
"MEASURE A" BUDGET FOR FISCAL YEAR 2016-17
FUND: 73701

Draft: 4/22/16

	Functional	Expense	Budget	Actual	% Budget	Budget	%
SAP	Area	Object	2015-16	3/31/16	2015-16	2016-17	Change

EXPENDITURES:

PARK - SAP Cost Center: 6103011000

5220910	103000	Capital Outlay - Park Improvements	22,000		0.0%		-100.0%
5220916	103000	Equipment & Tools - Park	15,000	15,999.00			

RECREATION - SAP Cost Center: 6103012000

5220910	103000	Building and Pool Improvements	25,000	6,900.00	27.6%		-100.0%
5220916	103000	Rec Equipment					

TOTAL MEASURE A BUDGET	62,000	22,899.00	36.9%	0	-100.0%
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REVENUE:

PARK - SAP Cost Center: 6103011000

4530516	103000	Measure A - Park	37,000	38,000.00	102.7%	80,900	118.6%
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RECREATION - SAP Cost Center: 6103012000

4530516	103000	Measure A - Recreation	29,630	42,061.46	142.0%		-100.0%
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TOTAL MEASURE A FUNDING	66,630	80,061.46	120.2%	80,900	21.4%
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