

MARINWOOD COMMUNITY SERVICES DISTRICT

BUDGET

FISCAL YEAR 2014-2015

Adopted

May 13, 2014

Marinwood CSD
Budget 2014- 2015, Summary of all Departments

July 1, 2014 Beginning Balance:

Marin Co. Fund 73700			
Wells Fargo Payroll			
Wells Fargo Savings			
<u>Cash on Hand for Deposit</u>			
Total	0	Fund Balance	0

OPERATIONS

Revenue	Department	Revenue		
	Park Department	337,909		
	Recreation Department	1,475,778		
	Fire Department	1,629,418		
	Street Light	23,960		
	<u>Property Tax</u>	<u>1,440,126</u>		
	Total	4,907,191	Revenue	4,907,191

Operating Expense	Department	Expenditures
	Park Department	582,525
	Recreation Department	1,853,571
	Fire Department	2,211,140
	<u>Street Light</u>	<u>23,960</u>
	Total	4,671,196

Capital Expense	Department	Capital Expenditures	
	Park Department	7,000	
	Recreation Department	58,000	
	Fire Department	59,238	
	<u>Street Light</u>	<u>0</u>	
	Total	124,238	Expenditure

Net Operational and Capital 111,757

Reserves and Contingencies		
Reserve for Capital replacement; 2.25% of total revenue	110,000	
Unfunded Liabilities Reserve; 3.25% of total revenue	146,000	
<u>Fund Balance restoration; 1% of total revenue</u>	<u>45,000</u>	
Total	301,000	Contingencies

Projected Change in Available Fund Balance: (189,243)

Projected Available Fund Balance as of June 30, 2015: (189,243)

Marinwood Community Services District
Fiscal Year 2013-2014 Budget to Actuals Comparison
as of June 30, 2014

Department	Budget 2013-14	Actual to 6/30/14	%	Adopted 2014/15	
Park					
Revenue					
Taxes	321,872	334,741	104.0%	273,624	-14.99%
Special Taxes	320,281	317,840	99.2%	328,644	2.61%
Grants				0	
Miscellaneous	<u>2,599</u>	<u>2,195</u>	<u>84.5%</u>	<u>9,265</u>	
Total	644,752	654,776	101.6%	611,533	-5.15%
Expenditure					
Salaries and Benefits	525,692	515,716	98.1%	432,111	-17.80%
Services and Supplies	153,265	149,107	97.3%	148,480	-3.12%
Debt Service	1,934	1,816	93.9%	1,934	0.00%
Capital Expenditure	<u>0</u>	<u>0</u>		<u>7,000</u>	
Total	680,891	666,639	97.9%	589,525	-13.42%
<i>Park Revenue minus Expenditure</i>	-36,139	-11,863		22,008	
Recreation					
Revenue					
Taxes	503,648	524,338	104.1%	475,242	-5.64%
User Fees	1,319,651	1,471,487	111.5%	1,413,496	7.11%
Grants	81,000	42,272		58,000	
Miscellaneous	<u>4,544</u>	<u>4,519</u>		<u>4,282</u>	-5.77%
Total	1,908,843	2,042,616	107.0%	1,951,020	2.21%
Expenditure					
Salaries and Benefits	1,205,892	1,134,397	94.1%	1,288,165	6.82%
Services and Supplies	534,047	548,337	102.7%	505,231	-5.40%
Debt Service	60,356	60,356	100.0%	60,175	-0.30%
Capital Expenditure	<u>81,000</u>	<u>40,517</u>		<u>58,000</u>	
Total	1,881,295	1,783,607	94.8%	1,911,571	1.61%
<i>Rec Revenue minus Expenditure</i>	27,548	259,009		39,448	43.20%
Fire Department					
Revenue					
Taxes	572,748	595,587	104.0%	691,260	20.69%
Special Taxes	938,965	931,772	99.2%	963,336	2.60%
Contracts for Service	640,674	548,607	85.6%	646,654	0.93%
Grants & Reimbursements	0	97,908		0	
Fees, recoveries, interest	<u>18,977</u>	<u>7,095</u>	<u>37.4%</u>	<u>19,428</u>	2.38%
Total	2,171,364	2,180,969	100.4%	2,320,678	6.88%
Expenditure					
Salaries and Benefits	1,872,080	1,904,289	101.7%	1,935,479	3.39%
Services and Supplies	203,741	189,210	92.9%	198,110	-2.76%
Debt Service	77,735	76,699	98.7%	77,551	-0.24%
Capital Expenditure	<u>0</u>	<u>4,251</u>		<u>59,238</u>	
Total	2,153,556	2,174,449	101.0%	2,270,378	5.42%
<i>Fire Dept. Revenue minus Expendi</i>	17,808	6,519		50,300	182.46%
Street Light					
Revenue					
Special Taxes	23,960	23,948	99.9%	23,960	0.00%
Loan and rebate	86,956	86,957			
Interest	<u>0</u>	<u>0</u>		<u>0</u>	
Total	110,916	110,905	100.0%	23,960	-78.40%
Expenditure					
Services and Supplies	21,750	18,171	83.5%	23,960	10.16%
Capital Expenditure	<u>74,225</u>	<u>74,225</u>		<u>0</u>	
Total	95,975	92,396		23,960	-75.04%
<i>Street Light Revenue minus Expen</i>	14,941	18,509		0	
TOTAL REVENUE	4,835,875	4,989,265	103.2%	4,907,191	1.47%
TOTAL EXPENDITURE	4,811,717	4,717,091	98.0%	4,795,434	-0.34%
Adjust for wages accrued to 12-13		-73,490			
Change in Fund Balance	24,158	198,685		111,757	362.60%

MARINWOOD COMMUNITY SERVICES DISTRICT
PARK DEPARTMENT BUDGET FOR FISCAL YEAR 2014-15

Cost Center **6103011100**

Adopted **5/13/14**

SAP	Functional Area	Expense Object	Amended Budget 2013-14	Actual 6/30/2014	% Budget 2013-14	Budget 2014-15	% Change
EXPENDITURES:							
EXPENDITURE: SALARIES & EMPLOYEE BENEFITS							
5110110		Regular Salaries					
	101000	Administrative	23,910	23,903	100.0%	21,045	-12.0%
	103000	Park & Facilities Maintenance	266,379	278,801	104.7%	201,957	-24.2%
5120110	103000	Overtime, park	<u>100</u>			<u>100</u>	
		Total Regular Salaries	290,389	302,704	104.2%	223,102	-23.2%
5110210		Extra Hire Salaries					
	101000	CSD Office hourly	4,114	5,978		4,197	
	103000	Extra Hire Grounds	<u>6,000</u>	<u>1,480</u>		<u>2,000</u>	
		Total Extra Hire Salaries	10,114	7,458	73.7%	6,197	-38.7%
		Total salaries	300,503	310,162	103.2%	229,299	-23.7%
		Employee Benefits					
5130120	103000	Group Insurance	121,280	123,118	101.5%	125,870	3.8%
5130510	103000	PERS	39,365	41,628	105.7%	27,584	-29.9%
5140115	103000	Workers Compensation Insurance	39,354	18,205	46.3%	29,951	-23.9%
5140130	103000	Physician services	500			500	
5140140	103000	Social Security/Medicare	22,988	21,308	92.7%	17,541	-23.7%
5140145	103000	Unemployment insurance	<u>1,702</u>	<u>1,295</u>	76.1%	<u>1,366</u>	-19.7%
		Total Benefits & Employer Expense	225,189	205,554	91.3%	202,812	-9.9%
TOTAL SALARIES & EMPL. BENEFITS			525,692	515,716	98.1%	432,111	-17.8%

EXPENDITURE: SERVICES & SUPPLIES

5210120	103000	Consultant fees, GASB 45 val.	500			500	
5210131	103000	Legal expenses	500	1,691	338.2%	500	
5210210	101000	Audit fees(25%)	3,750	3,200	85.3%	3,200	-14.7%
5210215	101000	Banking fees		48			
5210230	103000	Payroll services	1,000	843		600	-40.0%
5210525	101000	General insurance	9,225	8,663	93.9%	9,225	0.0%
5210530	101000	Legal Settlements					
5210725	103000	Phone & Radio	1,144	970	84.8%	1,144	
5210810	103000	Electricity - PG&E	4,000	2,939	73.5%	4,000	
5210815	101000	Garbage, dump	19,100	23,387	122.4%	19,040	-0.3%
5210835	103000	Water & sewer	16,000	13,960	87.3%	15,000	-6.3%
5210910	103000	Vehicle Maintenance	4,000	6,829	170.7%	2,000	-50.0%
5210920	103000	MERA operations - 10%	1,456	1,664	114.3%	1,456	
5210940	103000	Maintenance - park tractor & equip	2,500	3,302	132.1%	2,500	
5211110	103000	Janitorial contract					
5211125	103000	Park and community landscape contract				40,000	
5211130	103000	Creek maintenance					
5211140	103000	Park and community landscape special				10,000	
5211220	103000	Equipment Rental	1,500	1,392	92.8%	2,180	45.3%
5211320	103000	Education & training supplies	500			200	

SAP	Functional Area	Expense Object	Amended Budget 2013-14	Actual 6/30/2014	% Budget 2013-14	Budget 2014-15	% Change
5211325	103000	Conferences, mtgs					
5211330	103000	Membership dues	1,700	2,135	125.6%	650	-61.8%
5211340	103000	Training Expense - Park	2,000	1,195	59.8%	850	-57.5%
5211440	103000	General travel	1,100	1,272	115.6%	800	-27.3%
5211520	103000	Recruiting ads & legal notices	150				-100.0%
5211532	103000	Weed and pest control chemicals	800	1,041	130.1%	500	-37.5%
5211545	101000	Election expense - Park Tax Gann Limit	3,000	1,157	38.6%		-100.0%
5211610	103000	Permits, Co. auditor fees, LAFCO share	1,500	600	40.0%	1,500	
5220110	103000	Office expense	700	1,087	155.3%	500	-28.6%
5220130	101000	Reprod. costs, copy machine 10%	500	735	147.0%	650	30.0%
5220210	103000	Replacement equipment & furnishings	1,500	637	42.5%	1,500	
5220215	103000	Small tools	2,150	1,380	64.2%	800	-62.8%
5220220	103000	Maintenance - open space	3,500	951	27.2%	2,500	-28.6%
5220310	103000	Maintenance supplies, land & buildings	58,000	58,902	101.6%	20,000	-65.5%
5220610	103000	Gasoline, fuel	7,000	5,485	78.4%	3,000	-57.1%
5220810	103000	Misc supplies, community exp	1,000	149	14.9%	1,000	
5220819	103000	Reg supplies	200			200	
5220825	103000	Uniforms & safety clothing	1,690	2,003	118.5%	885	-47.6%
5220826	103000	Food supplies					
5220827	103000	Household & janitorial supplies	1,500	1,490		1,500	
5220828	103000	First Aid supplies	100			100	
5420515		Co Pooled Investments interest					

TOTAL SERVICES & SUPPLIES

153,265 149,107 97.3% 148,480 -3.1%

EXPENDITURES: DEBT SERVICE

5211710	103000	MERA 10% principal	1,224	1,204	98.3%	1,224	
5211715	103000	MERA 10% interest	710	612	86.2%	710	

TOTAL DEBT SERVICE

1,934 1,816 93.9% 1,934

EXPENDITURES: FIXED ASSETS: (Sch. C)

5220900	103000	Cap. Outlay - Vehicles					
5220910	103000	Cap. Outlay - Park Improvements				7,000	
5220916	103000	Equipment & tools					

TOTAL FIXED ASSETS

7,000

EXPENDITURES: CONTINGENCIES & RESERVES

Contingency, General (fund bal. unbudgeted)	
Reserves for equipment - years	<i>Proposed Annual</i>
<i>Asphalt repair - 15000 5 yrs</i>	3,000
<i>Solar power/water - 155000 10 yrs</i>	
<i>Re-pave walkways - 210000 10 yrs</i>	21,000
<i>Park toilet - 25000 5 yrs</i>	5,000
<i>Tractor - 55000 20 years</i>	2,750
<i>Tree replacement</i>	
<i>Miller Cr Sidewalk 50000 2 yrs</i>	25,000
<i>Open space road study</i>	

SAP	Functional Area	Expense Object	Amended Budget 2013-14	Actual 6/30/2014	% Budget 2013-14	Budget 2014-15	% Change
		<i>Tennis court repl - 60000 2 years</i>					
		<i>Pickup with rack -20000 4 years</i>	5,000				
		Contingency - wage & benefit increases					
		Contingency for emergencies					
TOTAL CONTINGENCIES & RESERVES							
TOTAL PARK BUDGET			680,891	666,639	97.9%	589,525	-13.4%
REVENUE OTHER THAN TAXES							
		Rebates					
4410125	103000	Interest -Pooled Investments	500	(68)		500	
4410127	103000	Interest -Pooled Investment ERAF	100	410		100	
4530516	103000	State - Parks & Recreation				7,000	
4530527	103000	State Grants					
4540510	103000	Fed. Park Srvc					
4511210	103000	HOPTR	1,849	1,853	100.2%	1,515	
4570110	103000	Reimbursed expenses					
4710631	103000	Misc. revenue - contract services					
4710642	103000	Miscellaneous	150			150	
4810250	103,000	Operating Transfers In					
TOTAL REVENUE OTHER THAN TAXES			2,599	2,195		9,265	256.5%
REVENUE SUMMARY							
		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	277,779	277,989	100.1%	237,538	
4110111		SB2557 Admin fees'	(4,838)	(4,620)		(4,131)	
4110115	103000	Unitary	1,605	1,779		1,413	
4110120	103000	Current Unsecured	6,094	5,998	98.4%	5,009	
4110140	103000	Excess ERAF	36,727	37,342	101.7%	30,166	
4110145	103000	PY/Reverse ERAF		9,865			
4110210	103000	Supplemental	3,846	5,879	152.9%	3,200	
4110215	103000	Supplemental Assessment, Current	43	144	334.4%	18	
4110225	103000	Supplemental Assessment, Redem.	257	137	53.3%	185	
4110310	103000	Prior Secured					
4110510	103000	Prior Unsecured	359	228	63.6%	226	
4560110	103000	In-lieu, Housing					
		Total Estimated Property Tax Revenue:	321,872	334,741	104.0%	273,624	
4120610	103000	Special Tax	321,481	318,731	99.1%	329,844	
4120611	103000	Administrative fee for Special Tax.	(1,200)	(891)		(1,200)	
TOTAL BUDGET FUNDING			644,752	654,776	101.6%	611,533	
TOTAL PARK BUDGET			680,891	666,639	97.9%	589,525	-13.4%
To be provided from taxes and fund balance:						(22,008)	

MARINWOOD COMMUNITY SERVICES DISTRICT

RECREATION DEPARTMENT BUDGET FOR FISCAL YEAR 2014-15

6103012100

Adopted 5/13/14

GL	Functional	Expense	Amended Budget	Actual	% Budget	Budget	%
Account	Area	Object	2013-14	6/30/2014	2013-14	2014-15	Change
EXPENDITURES:							
5110110		Regular Salaries					
	101000	Admin	23,910	23,903	100.0%	21,045	-12.0%
	102000	Maintenance (10% park staff hrs)	29,598		0.0%	0	-100.0%
	103000	Recreation	<u>244,583</u>	<u>253,714</u>	<u>103.7%</u>	<u>272,340</u>	11.3%
			298,091	277,617	93.1%	293,385	-1.6%
5110210		Extra Hire Wages					
	101000	Office hourly	8,228	11,956	145.3%	8,395	2.0%
	103000	Overtime					
	103000	General	6,000	1,029	17.2%	6,000	0.0%
	104000	Building attendant & janitorial	12,900	11,326	87.8%	12,900	0.0%
	105000	Pool salaries	126,000	128,036	101.6%	126,000	0.0%
	106000	Aquatics	35,000	43,785	125.1%	35,000	0.0%
	107000	Summer programs	294,536	243,866	82.8%	350,048	18.8%
	108000	Preschool	97,500	109,124	111.9%	105,000	7.7%
	109000	Tennis	0	469		0	
	110000	Youth programs	23,700	29,105	122.8%	28,300	19.4%
	111000	Adult programs	2,000	3,511	175.6%	2,000	0.0%
	112000	Community events	1,500	1,163	77.5%	1,400	-6.7%
	113000	Swim team wages	<u>50,000</u>	<u>53,072</u>	<u>106.1%</u>	<u>50,000</u>	0.0%
			657,364	636,442	96.8%	725,043	10.3%
		Total Wages	955,455	914,059	95.7%	1,018,428	6.6%
		Benefit & Employer Expenses					
5130120	103000	Group insurance	94,513	77,044	81.5%	103,561	9.6%
5130510	103000	PERS	33,083	25,221	76.2%	33,167	0.3%
5140115	103000	Workers Compensation Ins.	30,083	19,490	64.8%	33,198	10.4%
5140130	103000	Physician services	500		0.0%	500	0.0%
5140140	103000	Social Security/Medicare	71,258	76,702	107.6%	78,311	9.9%
5140145	103000	Unemployment Insurance	<u>21,000</u>	<u>21,881</u>	<u>104.2%</u>	<u>21,000</u>	0.0%
			250,437	220,338	88.0%	269,737	7.7%
510000			1,205,892	1,134,397	94.1%	1,288,165	6.8%
5210120	103000	Consultant fees, GASB 45 val.	500			500	0.0%
5210122	103000	Marketing expense	<u>35,500</u>	35,447	99.9%	28,500	-19.7%
5210128	103000	Fingerprints	5,000	5,434	108.7%	5,000	0.0%
5210131	103000	Legal expenses	1,000	1,435	143.5%	1,000	0.0%
5210146		Recreation Program Contracts					
	103000	General recreation contracts					
	107000	Summer program contracts	<u>31,431</u>	36,642	116.6%	30,470	
	109000	Tennis contracts	36,000	52,124	144.8%	44,000	
	110000	Youth Program contracts	26,000	24,588	94.6%	28,025	

GL	Functional	Expense	Amended Budget	Actual	% Budget	Budget	%
Account	Area	Object	2013-14	6/30/2014	2013-14	2014-15	Change
	111000	Adult program contracts	21,720	26,422	121.6%	21,020	
	112000	Community Recreation contracts	0			0	
5210210	101000	Audit fees	3,750	3,200	85.3%	3,200	-14.7%
5210215	103000	Banking services	800	443	55.4%	800	0.0%
5210230	103000	Payroll services	3,500	2,949	84.3%	3,500	0.0%
5210525	103000	General insurance	8,500	7,623	89.7%	8,500	0.0%
5210530	101000	Legal settlements					
5210725	103000	Phone & Radio	5,000	3,479	69.6%	3,580	-28.4%
5210810	103000	Gas & Electric service	35,000	33,502	95.7%	35,000	0.0%
5210815	101000	Garbage, dump	4,600	5,545	120.5%	5,440	18.3%
5210835	103000	Water & sewer	1,696	820	48.3%	1,696	0.0%
5211110	104000	Janitorial contract	15,000	17,570	117.1%	25,000	66.7%
5211115	104000	Maintenance - special bldg*	0			0	
5211315		Staff training					
	103000	Recreation training expense	2,000	2,525	126.3%	400	-80.0%
	105000	Pool training	1,000	1,707	170.7%	1,000	0.0%
5211320	103000	Books, publications, reference mat'l					
5211325	103000	Conferences, mtgs	3,000	655	21.8%	3,000	0.0%
5211330	103000	Membership dues	2,000	2,086	104.3%	2,200	10.0%
5211440	103000	General travel	2,000	927	46.4%	2,000	0.0%
5211520	103000	Publication & legal notices	500		0.0%	500	0.0%
5211545	101000	Election expense	1,750	1,157		1,750	
5211610	101000	Permits, Co. Finance, LAFCO	2,250	2,793	124.1%	2,500	11.1%
5220110	103000	Office expense	25,000	27,830	111.3%	20,500	-18.0%
5220130	101000	Copy machine 60%, + outside printi	6,200	4,409	71.1%	6,200	0.0%
5220215	105000	Maintenance - pool misc & equipme	16,000	13,217	82.6%	13,000	-18.8%
5220310	104000	Maintenance - Community Ctr	12,000	13,039	108.7%	6,000	-50.0%
5220810	105000	Pool chemicals	14,000	14,542	103.9%	14,000	0.0%
5220819		Recreation supplies					
	103000	General recreation supply	4,000	4,395	109.9%	2,000	-50.0%
	104000	Building rec supply	5,000	4,196			
	105000	Pool Supplies	6,500	5,579	85.8%	6,500	0.0%
	106000	Aquatic Supplies	6,000	6,072	101.2%	5,000	-16.7%
	107000	Summer program expense	121,600	121,099	99.6%	126,000	3.6%
	108000	Preschool supplies	0	789		600	
	109000	Tennis class supplies	0	35		0	
	110000	Youth Program expense	8,750	7,706	88.1%	5,150	-41.1%
	111000	Adult program expense	2,000	2,085	104.3%	500	-75.0%
	112000	Community Recreation expense	30,000	25,461	84.9%	16,700	-44.3%
5220825	105000	Pool guard clothing	2,000	2,221	111.1%	1,000	-50.0%
5220826	105000	Vending machine supplies	12,000	12,939	107.8%	10,000	-16.7%
5220827	103000	Janitorial supplies	12,000	12,146	101.2%	12,000	0.0%
5220828		First aid supply					
	105000	Pool first aid	1,000	1,504	150.4%	1,000	0.0%
	107000	Summer first aid supply	500			500	0.0%
5420500	103000	Interest on County Pooled Invest.	0			0	

GL Account	Functional Area	Expense Object	Amended Budget 2013-14	Actual 6/30/2014	% Budget 2013-14	Budget 2014-15	% Change
TOTAL SERVICES & SUPPLIES			534,047	548,337	102.7%	505,231	-5.4%
5211710	103000	Principal, expansion loan - 50000	47,500	47,500	100.0%	50,000	5.3%
5211715	103000	Interest, expansion loan - 15400	12,856	12,856	100.0%	10,175	-20.9%
TOTAL LOAN PAYMENT			60,356	60,356	100.0%	60,175	-0.3%
5220910	103000	Building and Pool Improvements	55,000	36,596	66.5%	58,000	
5220916	103000	Rec Equipment	26,000	3,921	15.1%	0	
TOTAL FIXED ASSETS			81,000	40,517		58,000	

0	Contingency, General (fund bal. unbudgeted)						
	Reserves for equipment - years	<i>Proposed</i>			<i>Budgeted:</i>		
	<i>Solar power/water - 10 yrs</i>	<i>15,000</i>					
	<i>Air conditioning rec. hall - 3 yrs</i>	<i>0</i>					
	<i>Kitchen remodel - 2 yrs</i>	<i>10,000</i>					
	<i>Rec. hall floor replace - 2 yrs</i>	<i>10,000</i>					
	<i>Youth pool - 8 yrs</i>	<i>6,500</i>					
		<i>41,500</i>					

5450150 Reserve for pool building lease final pmt
Contingency - wage & benefit increases
Contingency for emergencies

TOTAL CONTINGENCIES & RES			0			0	0
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TOTAL BUDGET RECREATION			1,881,295	1,783,607	94.8%	1,911,571	1.6%
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REVENUE

4410125	103000	Interest - pooled investments	500	(97)	-19.4%	500	0.0%
4410127	103000	Interest - ERAF		641			
4410215	105000	Pool facility & group picnic rent	16,000	16,386	102.4%	16,000	0.0%
4410225	104000	Building rental	43,000	44,646	103.8%	43,000	0.0%
4511210	103000	HOPTR	2,894	2,889	99.8%	2,632	-9.1%
4530516	103000	Grants	81,000	42,272	52.2%	58,000	
4570110	103000	Reimbursed expenses	500	(174)	-34.8%	500	0.0%
4631912		Vending & advertising					
	105000	Vending sales	10,000	15,974	159.7%	15,000	50.0%
	103000	Ad sales	10,000	12,644	126.4%	10,000	0.0%
4631914	112000	Community recreation activities	21,565	16,490	76.5%	21,375	-0.9%
4631915	109000	Tennis	46,200	61,243	132.6%	57,000	23.4%
4631917	105000	Pool revenue	65,000	68,473	105.3%	65,000	0.0%
	106000	Aquatics, swim classes	85,000	107,946	127.0%	85,000	0.0%
	113000	Swim team reimbursement	55,000	56,920	103.5%	57,000	3.6%
4631918	105000	Pool membership	62,000	58,139	93.8%	62,000	0.0%
4631919	111000	Adult Programs	37,050	31,233	84.3%	36,100	-2.6%
4631920	107000	Summer Programs	636,629	728,069	114.4%	709,684	11.5%
4631922		Youth Program revenue					
	108000	Preschool	133,500	137,828	103.2%	133,000	-0.4%

GL	Functional	Expense	Amended Budget	Actual	% Budget	Budget	%
Account	Area	Object	2013-14	6/30/2014	2013-14	2014-15	Change
	110000	Youth Programs	98,207	114,650	116.7%	102,837	4.7%
4640329	103000	Unused credit		1,020			
4710615	103000	Donations	1,000	101	10.1%	1,000	0.0%
4710642	103000	Miscellaneous	150	985	656.7%	150	0.0%
TOTAL NON-TAX REVENUE			1,405,195	1,518,278	108.0%	1,475,778	5.0%

Total restricted funds & 6/30 balance budgeted 0

Other Revenue:

Revenue other than taxes 1,405,195 0.0% 1,475,778 0

Estimated Property Tax Revenue:

4110110	103000	Current Secured	434,697	435,113	100.1%	412,566	
4110111	103000	Tax Admin fee - contra revenue	(7,573)	(7,231)		(7,175)	
4110115	103000	Unitary	2,513	2,784		2,455	
4110120	103000	Current Unsecured	9,539	9,388	98.4%	8,699	
4110140	103000	Excess ERAF	57,485	57,462	100.0%	52,394	
4110145	103000	P/Y ERAF/Reverse ERAF	0	15,440	0.0%	0	
4110210	10300	Supplemental	5,955	9,201	154.5%	5,558	
4110215	103000	Supplemental , unsecured	68	225	330.9%	32	
4110225	103000	Supplemental Assessment, Redem.	402	1,599	397.8%	321	
4110310		Prior Year Secured	0			0	
4110510	103000	Prior Unsecured	562	357	63.5%	392	
4560110	103000	In-lieu, Housing	0			0	
			503,648	524,338		475,242	
TOTAL BUDGET FUNDING			1,908,843	2,042,616	107.0%	1,951,020	0

TOTAL RECREATION BUDGET 1,881,295 1,783,607 94.8% 1,911,571

Surplus: To be provided from Fund Balance and Property Taxes: -39,448

**MARINWOOD COMMUNITY SERVICES DISTRICT
FIRE DEPARTMENT BUDGET FOR FISCAL YEAR 2014-15**

Cost Center 6103013100

Adopted 5/13/14

Functional	Expense	Amended Budget	Actual	% Var	Budget	%
SAP Area	Object	2013-14	6/30/2014	Percent	2014-15	Change
EXPENDITURES: SALARIES & EMPLOYEE BENEFITS						
5110110	Regular Salaries					
101000	Sal. Administration (Dist Mgr 50%)	47,819	47,807	100.0%	42,089	-12.0%
103000	Sal. Fire Regular (Schedule A)	920,711	863,764	93.8%	944,127	2.5%
5110313	103000 Holiday Pay	36,389	36,539	100.4%	37,346	2.6%
5110319	103000 FLSA Work-week Adjustment	20,675	21,217	102.6%	21,219	2.6%
5120110	103000 Overtime -partly offset by OES reimbursement	85,000	194,766	229.1%	85,000	0.0%
	Total Regular Salaries	1,110,594	1,164,093	104.8%	1,129,781	1.7%
5110210	Extra Hire Salaries					
101000	CSD Office hourly	8,228	11,956	145.3%	8,395	2.0%
103000	Cadet Program/Extra Hire	0	-	-	-	-
	Total Extra Hire Salaries	8,228	11,956	145.3%	8,395	2.0%
	Total salaries	1,118,822	1,176,049	105.1%	1,138,176	1.7%
5130120	103000 Group Insurance	248,743	254,483	102.3%	277,607	11.6%
5130510	103000 PERS	320,273	341,189	106.5%	322,930	0.8%
5140115	103000 Workers Compensation	92,022	45,677	49.6%	102,487	11.4%
5140130	103000 Physicians Services	3,200	2,410	75.3%	4,100	28.1%
5140140	103000 Social Security/Medicare	85,590	81,812	95.6%	87,070	1.7%
5140145	103000 Unemployment Insurance	3,430	2,669	77.8%	3,108	-9.4%
	Total Benefits & Employer Expense	753,258	728,240	96.7%	797,303	5.8%
5100000	TOTAL SALARIES & EMPLOYEE BENEFITS	1,872,080	1,904,289	101.7%	1,935,479	3.4%

EXPENDITURES: SERVICES AND SUPPLIES

5210120	103000	Consultant fees	1,000	7,800	780.0%	1,000	0.0%
5210128	103000	Fingerprinting	300		0.0%	300	0.0%
5210131	103000	Legal Expense	7,500	6,105	81.4%	10,000	33.3%
5210210	101000	Audit	7,500	6,400	85.3%	6,400	-14.7%
5210215	103000	Banking fees	500	596	119.2%	600	20.0%
5210230	103000	Payroll services	3,000	3,686	122.9%	4,000	33.3%
5210525	103000	General Insurance	13,502	11,164	82.7%	13,502	0.0%
5210530	101000	Legal settlements					
5210725	103000	Telephone, broadband, cell	8,000	7,840	98.0%	8,000	0.0%
5210810	103000	Power	9,000	8,469	94.1%	9,000	0.0%
5210815	101000	Garbage Removal	2,300	2,704	117.6%	2,720	18.3%
5210835	103000	Water (\$100/mo) & Sewer (40%)	1,800	1,287	71.5%	1,800	0.0%
5210910	103000	Vehicle maintenance	25,000	21,385	85.5%	25,000	0.0%
5210920	103000	MERA operation (90% of total)	13,101	14,975	114.3%	15,000	14.5%
5210925	103000	Radio Maintenance & Equipment	3,418	2,884	84.4%	3,418	0.0%
5211140	103000	Vegetation management project matching funds					
5211310	103000	Special programs, awards & incentives	3,000	1,529	51.0%	3,000	0.0%
5211320	103000	Educational Materials (Train/Prev/NERT)	5,000	3,369	67.4%	5,000	0.0%

SAP	Functional Area	Expense Object	Amended Budget		Actual 6/30/2014	% Var Percent	Budget 2014-15	% Change
			2013-14					
5211325	103000	Conferences & meeting expense	1,000		1,004	100.4%	1,000	0.0%
5211330	103000	Memberships, Dues (offset by payroll ded.)	2,500		(416)	-16.6%	2,500	0.0%
5211340	103000	Training / Testing (inc. EMT, CPR, FPO, TO)	8,000		8,978	112.2%	8,000	0.0%
5211440	103000	Routine Travel	700		605	86.4%	700	0.0%
5211520	103000	Publications, Legal Notices	400			0.0%	400	0.0%
5211545	101000	Election Exp. (Board, Paramedic)	6,000		2,315	38.6%	6,000	0.0%
5211610	103000	County fees, LAFCO share, Hazmat	5,960		3,559	59.7%	5,960	0.0%
5220110	103000	Office expense	7,000		7,311	104.4%	5,000	-28.6%
5220130	101000	Reprod. costs - Xerox 30%	2,000		2,204	110.2%	2,000	0.0%
5220210	103000	In-house apparatus & equipment maintenance	5,000		4,072	81.4%	5,000	0.0%
5220215	103000	Hydrant Maint.	1,500		26	1.7%	1,500	0.0%
5220220	103000	Small tools	500		5	0.9%	500	0.0%
5220310	103000	Building Maintenance	9,500		11,110	116.9%	8,000	-15.8%
5220610	103000	Gasoline, fuel	17,000		16,807	98.9%	8,000	-52.9%
5220810	103000	Miscellaneous supplies	19,198		18,681	97.3%	23,248	21.1%
5220825	103000	Uniforms & personal Supplies	9,062		9,200	101.5%	7,062	-22.1%
5220826	103000	Food, emergency supplies	1,500		1,944	129.6%	1,500	0.0%
5220827	103000	Janitorial & Building Supplies	3,000		1,613	53.8%	3,000	0.0%
TOTAL SERVICES & SUPPLIES			203,741		189,210	92.9%	198,110	-2.8%
EXPENDITURES: DEBT SERVICE								
5211710	103000	Long-term debt principal <i>MERA bond share - 12944</i> <i>Building loan - 50000</i>	60,444		58,334	96.5%	62,944	4.1%
5211715	103000	Long-term debt interest <i>MERA bond share - 4435</i> <i>Building loan - 10175</i>	17,291		18,365	106.2%	14,607	-15.5%
TOTAL LOAN PAYMENT			77,735		76,699	98.7%	77,551	-0.2%
EXPENDITURES: FIXED ASSETS								
5220910	103000	Improvements	0		2,501		6,238	
5220916	103000	Other equipment - new fire engine lease	0		1,750		53,000	
TOTAL FIXED ASSETS			0		4,251		59,238	
EXPENDITURES: CONTINGENCIES & RESERVES								
		Reserves for equipment replacement	<i>proposed</i>					
		Type I engine	40,000					
		Type III engine	20,000					
		Utility vehicle	6,000					
		Chief's vehicle	4,000					
		Heater & air condition, Firehouse	8,000					
		Total	78,000					
		Conting. General (fund bal. unbudgeted)						
		Contingency for wage increases:						
TOTAL CONTINGENCIES & RESERVES			0					

SAP	Functional Area	Expense Object	Amended Budget	Actual	% Var	Budget	%
			2013-14	6/30/2014	Percent	2014-15	Change
TOTAL BUDGET			2,153,556	2,174,449	101.0%	2,270,378	5.4%

REVENUE: BUDGET FUNDING - FIRE DEPT.

		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	494,128	495,546	100.3%	600,096	
4110111	103000	Admin fee for tax collection	-8,624	(8,236)		-10,437	
4110115	103000	Unitary	2,862	3,170	110.8%	3,571	
4110120	103000	Current Unsecured	10,864	10,692	98.4%	12,653	
4110140	103000	Excess ERAF	65,469	65,443	100.0%	76,209	
4110145	103000	P/Y ERAF /Reverse ERAF	0	17,585	0.0%	0	
4110210	103000	Supplemental Assessment, Current	6,874	10,479	152.4%	8,085	
4110215	103000	Supplemental Assessment, Unsecured	77	256	332.9%	46	
4110225	103000	Supplemental Assessment, Redem.	458	244	53.3%	467	
4110310	103000	Prior Year Secured	0			0	
4110510	103000	Prior Unsecured	640	407	63.6%	570	
4560110	103000	In-lieu, Housing	0			0	
		Total Estimated Property Tax Revenue:	572,748	595,587	104.0%	691,260	
4120610	103000	Special Tax	942,565	934,391	99.1%	966,936	2.6%
4120611	103000	Admin fee for Special Tax collection	-3,600	(2,619)		(3,600)	0.0%
4220115		Plan Review fees	5,000	3,186		5,000	
4410125		Interest - Pooled Investments	500	(111)	-22.2%	500	
4410127		Interest - excess ERAF		730			
4511210	103000	HOPTR	3,377	3,290	97.4%	3,828	13.4%
4530527		Grants - two vegetation management projects					
4570110		Expense reimbursements					
4631145		Contracts for service <i>County Farm - 75000</i>	75,000	18,781	25.0%	76,248	1.7%
4631740		EMT service fees	10,000			10,000	
4640321		CSA 13 contract	565,674	529,826	93.7%	570,406	0.8%
4640415		OES reimbursement		97,908			
4710615		Donations					
4710642		Miscellaneous revenue	100			100	0.0%
TOTAL FIRE BUDGET FUNDING			2,171,364	2,180,969	100.4%	2,320,678	6.9%
TOTAL FIRE BUDGET			2,153,556	2,174,449	101.0%	2,270,378	

To be provided from property tax and fund balance: (50,300)

**MARINWOOD COMMUNITY SERVICES DISTRICT
STREET LIGHTING BUDGET FOR FISCAL YEAR 2014-15**

Cost Center **6103014100**

Adopted 5/13/14

SAP	Functional Area	Expense Object	mended Budget 2013-14	Actual 6/30/2014	% Var 2012-13	Budget 2014-15	% 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)	15,500	11,277	72.8%	16,000	3.2%
5210915	103000	Street Light maint	6,000	6,687	111.5%	3,600	-40.0%
5211520	103000	Publication, legal notices					
5211610	103000	Marin General Services Authority admin fee	250	207	82.8%	250	0.0%
5220916	103000	New street lights	<u>74,225</u>	<u>74,225</u>		0	
		TOTAL SERVICES AND SUPPLIES	95,975	92,396	96.3%	19,850	-79.3%
EXPENDITURES: CONTINGENCIES & RESERVES							
	103000	Contingency, Special:					
9000010		Major maintenance contingency	<u>2,210</u>			<u>4,110</u>	86.0%
		TOTAL CONTINGENCIES & RESERVES	2,210			4,110	
TOTAL BUDGET			98,185	92,396	94.1%	23,960	-75.6%
BUDGET FUNDING							
		Taxes					
4120610	103000	Service charge - \$15.00 per impr. par.	24,060	24,016	99.8%	24,060	0.0%
4120611	103000	Tax collection fee - contra revenue	(100)	(68)	68.0%	(100)	
4410125	103000	Interest - Co. Pooled Investments		0			
4570110	103000	Rebate from PG&E for LED retrofit	<u>12,875</u>	12,875			
4810135	103000	Loan Proceeds	<u>74,081</u>	74,082			
		6/30 fund balance budgeted	0			0	
TOTAL BUDGET FUNDING			110,916	110,905	100.0%	23,960	-78.4%