

MARINWOOD COMMUNITY SERVICES DISTRICT

Agenda for the Special Meeting of the Board of Directors

Tuesday - April 24, 2018 – 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 2018-2019
 - 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

Memo



To: Board of Directors
From: Eric Dreikosen, District Manager
Date: April 24, 2018
Re: Fiscal Year 18-19 Operating Budget: Final Draft

Directors,

I have included the most recent draft of the FY 18-19 Operating Budget.

The FY 17-18 budget reflects the budget amendments approved by the Board on April 10, 2018.

I have included the current actuals through 3/31/18. However, actuals from Q3 (Jan-March) have not been fully reviewed and vetted and are subject to subsequent journaling. They are included for budget reference only. For purposes of this budget presentation, FY 17-18 actuals to date are not addressed.

Property taxes have been analyzed and projected based on actuals from the past few years as well as County provided projections. Property taxes have been allocated across departments in an effort to bring both Recreation and Fire Departments a net operating gain of approximately \$10,000. The remaining projected tax revenue is left in the Park department as a holding, allowing for ease of tracking and potential future budget amendments based on the traditional December allocation and year-end projection to the District.

At this time I am projecting a modest net operating gain. While this is a continuing positive trend and should be seen favorably, the FY 16-17 financial audit showed the District remains in a negative Net Position based primarily on long-term liabilities of Pension and OPEB (retiree health care). While we await the next pension valuation from CalPERS and an updated OPEB actuarial valuation report, I am still anticipating annual growth of these future liabilities to slightly outpace the projected annual net operating gain and related growth of assets for FY 17-18 and the projections for FY 18-19. Required pension expenditures alone are projected to increase by a collective \$354,000 in total expense by FY 21/22 at which time they are projected to be approximately \$725,000 annual cash expense. Furthermore, the District remains without critical reserves for future capital expenditures as well as operating reserves while struggling to maintain a positive cash flow year-round resulting in the need to continue to build the general fund balance. To reiterate though, the District continues to trend in a positive direction the past few years when compared to recent prior year performance and is projected to do so again this coming fiscal year.

Additional items of note below:

District-Wide:

- **4110110 – Property Tax Current Secured:** Projecting a conservative 3.34% increase versus the County projection of 5% increase.
- **5130120 – Benefits Group Medical:** Medical insurance premiums have increased by approximately 6%
- **5130130 – OPEB Trust Contribution:** Annual contribution amount has been increased by 66% from \$60,000 (FY18) to \$100,000 (FY19). The District should continue with future annual contribution

increases, when possible, until it is able to contribute an amount equal to the actuarially determined Annual Required Contribution (ARC) which currently sits at an estimated \$375,000.

- 5140115 – Workers Comp Insurance: Significant decrease due to a small decrease in policy costs from our carrier (8%) and a significant decrease in our Experience Modification Factor (XMOD) from a multiplier of 232% (FY18) to 158% (FY19). The XMOD is calculated based on our prior three of claims paid versus the pooled average.
- 5210120 – Consultant Fees: Consists of required GASB 68 (pension liability valuation) and GASB 75 (OPEB liability valuation) actuarial studies. GASB 68 is an annual requirement. GASB 75 is a bi-annual requirement. There is also a small amount allocated for an accounting consultant to perform 3rd-party reconciliations.
- 5210525 – Insurance General: Property/Liability premiums have increased by 10% due primarily to the large scale disaster events that took place across the state this past year and the resulting losses experienced by related insurance payouts.

Park:

- 4640415 – OES Reimbursements: FY 18 OES Reimbursements consisted solely of the anticipated FEMA claim reimbursements.
- 5210120 - Consultant Fees: Includes a \$9000 proposal received to conduct a thorough study, report and recommendations of areas of Miller Creek that run through District property from Round Tree to the western edge of Lucas Valley Estates. As discussed, this study will not be engaged until a further determination is made by the Board.
- 5220210 - Equipment Maintenance/Replacement: Includes an increase to replacement of playground components due to the costly nature of such as well as a small increase to maintenance and service of aging tools and small equipment.
- 5220310 - Land & Building Maintenance: Decreased significantly due to the anticipated FY 18 expenditures related to the FEMA Claims.
- 5220910 – Capital Expenditures: Includes a \$30,000 estimate for repair and resurfacing of asphalt pathway in Lucas Valley Estates.
- 5220916 - Capital Expenditures: Includes the purchase of a dump trailer to replace the aging dump truck and a new utility vehicle to replace the existing and aging utility vehicle.

Recreation:

General Notes:

We anticipate significant growth in both summer programs and school year youth programs due to offering more camps and increasing enrollment capacity. Also, for summer programming, due to the timing of current school year calendar, next fiscal year will include 8 weeks of summer camps and programs as opposed to the typical 7 weeks. However, the school district has yet to release the calendar for next school year, so the beginning of next summer may also include 3 weeks of programming compared to this year which only includes 2 weeks.

- 5110210 – Salaries Part-time: Direct correlation to the notes listed above regarding revenue as expanded programming also requires greater staffing levels. As mentioned, we are offering more camps and increasing enrollment to accommodate demand.
- 5210146 - Rec Program Contractors: Expenditures are anticipated to increase as we plan to utilize contractors for a few specialty camps conducted in-house last year. Actual contractor expenditures is related directly to enrollment and not a set fee. The higher the enrollment, the higher the costs but also the higher revenue amounts collected as the result of the District's percentage fees.

- 5220215 - Pool Maintenance: Includes the proposed purchase of an additional salt generator to more efficiently offset the need for additional pool chemicals.
- 5220310 - Land and Building Maintenance: Increased to better reflect current actuals and anticipated needs.
- 5220710 - Pool Chemicals: Initially increased to better reflect current actuals, however, we also had some extraordinary events that also contributed to increased pool chemical needs. This may be adjusted as pool season gets underway and a determination is made regarding an additional salt generator.
- 5220819 - Rec Program Supplies: Increased to reflect the anticipated growth in programs.
- 5220910 - Capital Expenditures: Includes the proposed purchase of a 2nd pool heater to both offset the load experienced by our one heater and serve as a backup should our one heater become non-functional.

Fire:

General Notes:

Realizing there has been much discussion regarding the future operational needs and structure of the fire department, including the pending retirement of the Fire Chief, all staff related costs have been calculated assuming the status quo staffing model. This can be adjusted as more information is received and determinations are made. Furthermore, staffing costs include costs associated with the implementation of paramedics, so as to remain consistent with the model used the past two fiscal years.

- 4631145 – Service Contract Revenue; 4640321 – CSA 13 Contract Rev: Revenues are estimates and will change. Final figures are not able to be calculated until the close of the fiscal year and the current contracts are reconciled with the relative projections used at the time.
- 4640415 – OES Reimbursements: FY18 consisted solely of the estimated FEMA claim reimbursements.
- 4710642 – Miscellaneous Revenue: FY 18 consisted almost entirely of the anticipated final installment received for the sale of the retired fire engine.
- 5220310 – Land & Building Maintenance: Decreased significantly due to anticipated costs associated with the FY18 FEMA claims. Remaining expenditures are for nominal items while other building maintenance needs are included in capital expenditures.
- 5220910 & 5220916 – Capital Expenditures: Decreased significantly due to kitchen remodel budgeted for FY18. Current expenditures include replacement of aging and inefficient HVAC system and the Fire Engine loan payment.

Marinwood Community Services District
FY 2018-2019 BUDGET
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	DISTRICT TOTAL			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	1,499,855.00	838,860.74	1,550,000.00	3.34%
4110111 · PropTax - Admin Fee (Contra)	-23,500.00	-12,013.39	-24,000.00	2.13%
4110115 · PropTax - Unitary	9,299.00	5,506.95	9,500.00	2.16%
4110120 · PropTax - Current Unsecured	27,122.00	28,884.39	27,500.00	1.39%
4110140 · ERAF - Excess	155,500.00	97,379.95	155,500.00	0.0%
4110145 · ERAF - PY/Reverse		14,947.45	8,000.00	
4110210 · PropTax - Supplemental Current	33,000.00	24,482.90	33,000.00	0.0%
4110215 · PropTax - Supplemental Unsecure	500.00	517.86	500.00	0.0%
4110225 · PropTax - Supplemental Redempt	1,500.00	472.78	1,500.00	0.0%
4110510 · PropTax - Prior Unsecured	1,000.00	1,603.12	1,000.00	0.0%
4120610 · Special Tax Assessment	1,440,481.00	796,032.11	1,488,242.00	3.32%
4120611 · Special Tax- Admin Fee (contra)	-4,900.00	-2,683.50	-4,900.00	0.0%
4220115 · Building Plan Review	5,000.00	517.00	1,000.00	-80.0%
4410125 · Interest- Co. Pooled Investment	1,500.00	4,808.84	3,000.00	100.0%
4410127 · Interest- ERAF Co. Pooled	100.00	203.91	100.00	0.0%
4410215 · Rental Income - Pool & Picnic	25,000.00	16,727.79	25,000.00	0.0%
4410225 · Rental Income - Community Ctr	43,000.00	36,121.96	43,000.00	0.0%
4511210 · HOPTR		3,824.80	7,500.00	
4570110 · Expense Reimbursements	500.00	7,560.50	500.00	0.0%
4631145 · Service Contract Revenue	90,344.00	79,853.00	91,920.00	1.74%
4631911 · Advertising Sales	7,000.00	8,120.88	8,000.00	14.29%
4631912 · Vending Sales	20,000.00	13,738.97	20,000.00	0.0%
4631914 · Community Events	18,170.00	10,086.60	16,650.00	-8.37%
4631915 · Tennis	65,000.00	63,108.30	65,000.00	0.0%
4631917 · Pool Operating Rev	260,000.00	250,609.98	260,000.00	0.0%
4631918 · Pool Memberships	63,000.00	67,618.00	65,000.00	3.17%
4631919 · Adult Rec Programs	40,375.00	26,522.47	34,675.00	-14.12%
4631920 · Summer Rec Programs	1,027,088.00	1,524,663.53	1,184,891.00	15.36%
4631922 · Youth Rec Programs	312,854.00	275,727.22	387,193.00	23.76%
4640321 · CSA 13 Contract Rev	627,014.00	313,507.00	614,949.00	-1.92%
4640329 · Unused Credit		179.25		
4640415 · OES Reimbursements	486,562.00	55,836.55		-100.0%
4710615 · Donations (General)	8,144.00	7,144.50	1,000.00	-87.72%
4710631 · Paramedic Reimbursement	33,000.00	0.00	33,000.00	0.0%
4710642 · Miscellaneous Rev	9,500.00	14,119.27	900.00	-90.53%
Total Revenue	6,283,008.00	4,574,591.68	6,109,120.00	-2.77%

Marinwood Community Services District
FY 2018-2019 BUDGET
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	DISTRICT TOTAL			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
Expenditures				
5110110 · Salaries - Regular Staff	1,537,160.00	1,128,529.87	1,519,351.00	-1.16%
5110210 · Salaries - PT/Seasonal/Temp	894,377.00	719,202.86	983,606.00	9.98%
5110310 · Acting Pay	10,000.00	9,145.36	10,000.00	0.0%
5110313 · Holiday Pay	37,485.00	27,118.44	37,543.00	0.15%
5110319 · FLSA Pay	22,529.00	20,493.90	22,564.00	0.16%
5120110 · Overtime Pay	100,500.00	214,431.81	100,500.00	0.0%
5130120 · Benefits - Group Medical	534,823.00	417,521.12	573,930.00	7.31%
5130130 · OPEB Trust Contribution	60,000.00	60,000.00	100,000.00	66.67%
5130510 · PERS - Pension	487,795.00	420,279.76	546,520.00	12.04%
5140115 · Workers Comp Ins.	244,420.00	205,038.52	159,814.00	-34.62%
5140116 · 4850 Reimbursements (Contra)		-13,964.46		
5140130 · Physician Services	5,560.00	601.00	4,560.00	-17.99%
5140140 · Social Security & Medicare	198,483.00	158,254.91	203,925.00	2.74%
5140145 · Unemployment Ins.	26,792.00	18,292.85	26,792.00	0.0%
5210120 · Consultant Fees	8,500.00	6,969.00	25,000.00	194.12%
5210122 · Marketing	37,150.00	26,184.06	37,150.00	0.0%
5210128 · Fingerprinting/Background	6,100.00	2,527.55	6,100.00	0.0%
5210131 · Legal Services	54,000.00	40,448.47	49,500.00	-8.33%
5210146 · Rec Program Contractors	134,668.00	97,583.38	181,929.00	35.09%
5210210 · Audit & Accounting	14,000.00	12,800.00	14,000.00	0.0%
5210230 · Payroll Service Fees	9,350.00	8,003.40	10,450.00	11.76%
5210525 · Insurance - General	30,059.00	29,659.59	38,467.00	27.97%
5210530 · Legal Settlements		45,000.00		
5210725 · Telecom - Phone/Internet/Cable	11,680.00	9,128.89	11,650.00	-0.26%
5210810 · Utilities - Gas & Electric	57,900.00	34,022.44	60,650.00	4.75%
5210815 · Garbage Removal	32,800.00	23,814.85	32,800.00	0.0%
5210825 · Utilities - Street Light Elec.	17,500.00	12,878.63	17,500.00	0.0%
5210835 · Utilities - Water & Sewer	41,500.00	38,592.42	41,580.00	0.19%
5210910 · Maint. - Vehicles	19,000.00	12,398.22	19,000.00	0.0%
5210915 · Maint. - Streetlights	6,210.00	2,283.24	6,210.00	0.0%
5210920 · MERA Operating	17,502.00	17,058.00	17,134.00	-2.1%
5210925 · Maint. - Radios	4,918.00	946.21	4,918.00	0.0%
5210940 · Maint. - Park Heavy Equipment	3,500.00	2,543.19	3,500.00	0.0%
5211110 · Janitorial Services	20,000.00	8,018.00	20,000.00	0.0%
5211125 · Community Landscape Contract	38,500.00	26,865.00	38,500.00	0.0%
5211140 · Vegetation Management	10,000.00	11,937.50	20,000.00	100.0%
5211220 · Equipment Rental	4,700.00	3,609.54	4,700.00	0.0%
5211310 · Awards & Incentives	2,000.00	2,183.54	2,000.00	0.0%
5211315 · Professional Development	2,600.00	2,407.17	3,000.00	15.38%
5211320 · Educational Materials	5,000.00	2,208.91	5,000.00	0.0%
5211325 · Conferences & Meetings	4,750.00	157.72	5,250.00	10.53%

Marinwood Community Services District
FY 2018-2019 BUDGET
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	DISTRICT TOTAL			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
5211330 · Memberships & Dues	9,700.00	8,972.94	9,950.00	2.58%
5211340 · Certifications - Personnel	10,000.00	1,525.25	10,000.00	0.0%
5211440 · Travel	3,800.00	1,433.93	3,800.00	0.0%
5211520 · Publications & Legal Notices	1,100.00	1,101.25	900.00	-18.18%
5211528 · Tree Maint. & Services	18,000.00	16,650.00	18,000.00	0.0%
5211532 · Weed & Pest Control	2,800.00	1,200.00	2,800.00	0.0%
5211545 · Election Expense			8,501.00	
5211610 · County-Wide Fees	6,750.00	6,455.18	8,010.00	18.67%
5211710 · Long Term Debt - Principal	17,241.00	17,240.96	17,953.00	4.13%
5211715 · Long Term Debt - Interest	2,929.00	2,928.63	2,237.00	-23.63%
5220110 · Admin & Office Supplies	17,100.00	14,826.36	18,925.00	10.67%
5220130 · Copier Lease & Printing	9,100.00	5,372.91	9,100.00	0.0%
5220210 · Equip. Maintenance/Replacement*	17,540.00	8,631.82	22,340.00	27.37%
5220215 · Pool Maintenance	20,000.00	15,396.83	23,500.00	17.5%
5220220 · Small Tools	1,500.00	1,804.58	2,000.00	33.33%
5220310 · Land & Buildings Maintenance	573,000.00	62,161.92	54,500.00	-90.49%
5220610 · Gasoline/Fuel	10,500.00	6,952.31	10,500.00	0.0%
5220710 · Pool Chemicals	14,000.00	12,561.75	14,000.00	0.0%
5220810 · Miscellaneous Supplies	44,918.00	40,328.38	21,010.00	-53.23%
5220819 · Rec Program Supplies & Services	237,300.00	169,482.16	263,040.00	10.85%
5220825 · Uniforms & Apparel	11,734.00	4,845.85	11,879.00	1.24%
5220826 · Vending Supplies	10,500.00	8,111.01	12,000.00	14.29%
5220827 · Janitorial Supplies	17,500.00	11,042.62	17,500.00	0.0%
5220828 · First Aid Supplies	1,800.00	0.00	1,800.00	0.0%
5220910 · Capital Outlay - Improvements	66,750.00	2,583.40	48,000.00	-28.09%
5220916 · Capital Outlay - New Equipment	78,000.00	42,752.99	63,000.00	-19.23%
5220920 · Capital Reserves Designation	100,000.00	0.00	100,000.00	0.0%
Total Expenditures	6,057,373.00	4,329,537.89	5,740,338.00	-5.23%
Net Gain/Loss	225,635.00	245,053.79	368,782.00	63.44%

Marinwood Community Services District
FY 2018-2019 BUDGET
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	Park Dept			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	515,950.00	288,568.09	677,350.00	31.28%
4110111 · PropTax - Admin Fee (Contra)	-8,084.00	-4,132.60	-10,488.00	29.74%
4110115 · PropTax - Unitary	3,199.00	1,894.39	4,151.00	29.76%
4110120 · PropTax - Current Unsecured	9,330.00	9,936.22	12,017.00	28.8%
4110140 · ERAF - Excess	53,492.00	33,498.70	67,953.00	27.03%
4110145 · ERAF - PY/Reverse	0.00	5,141.92	3,496.00	
4110210 · PropTax - Supplemental Current	11,352.00	8,422.12	14,421.00	27.03%
4110215 · PropTax - Supplemental Unsecure	172.00	178.15	218.00	26.74%
4110225 · PropTax - Supplemental Redempt	516.00	162.64	655.00	26.94%
4110510 · PropTax - Prior Unsecured	344.00	551.47	437.00	27.03%
4120610 · Special Tax Assessment	356,085.00	195,836.69	366,412.00	2.9%
4120611 · Special Tax- Admin Fee (contra)	-1,200.00	-660.14	-1,200.00	0.0%
4410125 · Interest- Co. Pooled Investment	500.00	1,654.24	1,000.00	100.0%
4410127 · Interest- ERAF Co. Pooled	100.00	70.14	100.00	0.0%
4511210 · HOPTR	0.00	1,315.73	3,277.00	
4640415 · OES Reimbursements	329,531.00	0.00		-100.0%
4710642 · Miscellaneous Rev	150.00	0.00	150.00	0.0%
Total Revenue	1,271,437.00	542,437.76	1,139,949.00	-10.34%
Expenditures				
5110110 · Salaries - Regular Staff	231,441.00	181,585.84	227,018.00	-1.91%
5110210 · Salaries - PT/Seasonal/Temp	7,200.00	1,484.65	7,200.00	0.0%
5120110 · Overtime Pay	500.00	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	131,672.00	98,571.76	136,832.00	3.92%
5130130 · OPEB Trust Contribution	21,600.00	21,600.00	34,000.00	57.41%
5130510 · PERS - Pension	48,342.00	40,338.25	55,516.00	14.84%
5140115 · Workers Comp Ins.	39,477.00	32,528.36	24,607.00	-37.67%
5140130 · Physician Services	500.00	0.00		-100.0%
5140140 · Social Security & Medicare	18,294.00	9,702.09	17,956.00	-1.85%
5140145 · Unemployment Ins.	1,184.00	490.49	1,184.00	0.0%
5210120 · Consultant Fees	2,125.00	1,508.50	13,000.00	511.76%
5210122 · Marketing	500.00	0.00	500.00	0.0%
5210131 · Legal Services	7,000.00	5,298.15	2,500.00	-64.29%
5210210 · Audit & Accounting	3,500.00	3,199.37	3,500.00	0.0%
5210230 · Payroll Service Fees	650.00	447.53	650.00	0.0%
5210525 · Insurance - General	9,369.00	9,302.86	11,555.00	23.33%
5210725 · Telecom - Phone/Internet/Cable	1,200.00	1,006.36	1,250.00	4.17%
5210810 · Utilities - Gas & Electric	3,900.00	2,679.81	4,000.00	2.56%
5210815 · Garbage Removal	23,410.00	17,282.18	23,410.00	0.0%
5210835 · Utilities - Water & Sewer	17,800.00	16,898.32	17,800.00	0.0%
5210910 · Maint. - Vehicles	3,000.00	2,193.27	3,000.00	0.0%
5210920 · MERA Operating	1,750.00	1,705.00	1,713.00	-2.11%

Marinwood Community Services District
FY 2018-2019 BUDGET
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	Park Dept			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
5210940 · Maint. - Park Heavy Equipment	3,500.00	2,543.19	3,500.00	0.0%
5211125 · Community Landscape Contract	38,500.00	26,865.00	38,500.00	0.0%
5211220 · Equipment Rental	4,700.00	3,609.54	4,700.00	0.0%
5211325 · Conferences & Meetings			500.00	
5211330 · Memberships & Dues	2,175.00	1,755.50	2,250.00	3.45%
5211340 · Certifications - Personnel	2,000.00	0.00	2,000.00	0.0%
5211440 · Travel	800.00	81.00	800.00	0.0%
5211528 · Tree Maint. & Services	18,000.00	16,650.00	18,000.00	0.0%
5211532 · Weed & Pest Control	2,800.00	1,200.00	2,800.00	0.0%
5211545 · Election Expense	825.00	948.79	3,188.00	286.42%
5211610 · County-Wide Fees			1,000.00	
5211710 · Long Term Debt - Principal	1,724.00	1,724.09	1,795.00	4.12%
5211715 · Long Term Debt - Interest	293.00	292.86	224.00	-23.55%
5220110 · Admin & Office Supplies	800.00	795.24	1,175.00	46.88%
5220130 · Copier Lease & Printing	680.00	580.69	680.00	0.0%
5220210 · Equip. Maintenance/Replacement*	5,000.00	5,173.86	9,000.00	80.0%
5220220 · Small Tools	1,000.00	1,717.82	1,500.00	50.0%
5220310 · Land & Buildings Maintenance	388,500.00	44,404.86	37,000.00	-90.48%
5220610 · Gasoline/Fuel	3,000.00	2,490.30	3,000.00	0.0%
5220810 · Miscellaneous Supplies	1,400.00	712.72	1,600.00	14.29%
5220825 · Uniforms & Apparel	270.00	359.28	500.00	85.19%
5220827 · Janitorial Supplies	1,000.00	504.94	1,000.00	0.0%
5220828 · First Aid Supplies	300.00	0.00	300.00	0.0%
5220910 · Capital Outlay - Improvements			30,000.00	
5220916 · Capital Outlay - New Equipment			20,000.00	
5220920 · Capital Reserves Designation	20,000.00	0.00	20,000.00	0.0%
Total Expenditures	1,071,681.00	560,232.47	792,703.00	-26.03%
Net Gain/Loss	199,756.00	-17,794.71	347,246.00	73.84%

Marinwood Community Services District
FY 2018-2019 BUDGET
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	Recreation Dept			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	236,977.00	132,540.00	175,150.00	-26.09%
4110111 · PropTax - Admin Fee (Contra)	-3,713.00	-1,898.12	-2,712.00	-26.96%
4110115 · PropTax - Unitary	1,469.00	870.10	1,074.00	-26.89%
4110120 · PropTax - Current Unsecured	4,285.00	4,563.74	3,108.00	-27.47%
4110140 · ERAF - Excess	24,569.00	15,386.03	17,572.00	-28.48%
4110145 · ERAF - PY/Reverse	0.00	2,361.70	904.00	
4110210 · PropTax - Supplemental Current	5,214.00	3,868.30	3,729.00	-28.48%
4110215 · PropTax - Supplemental Unsecure	79.00	81.82	57.00	-27.85%
4110225 · PropTax - Supplemental Redempt	237.00	74.71	170.00	-28.27%
4110510 · PropTax - Prior Unsecured	158.00	253.29	113.00	-28.48%
4410125 · Interest- Co. Pooled Investment	500.00	759.79	1,000.00	100.0%
4410127 · Interest- ERAF Co. Pooled		32.22		
4410215 · Rental Income - Pool & Picnic	25,000.00	16,727.79	25,000.00	0.0%
4410225 · Rental Income - Community Ctr	43,000.00	36,121.96	43,000.00	0.0%
4511210 · HOPTR	0.00	604.32	848.00	
4570110 · Expense Reimbursements	500.00	1,744.82	500.00	0.0%
4631911 · Advertising Sales	7,000.00	8,120.88	8,000.00	14.29%
4631912 · Vending Sales	20,000.00	13,738.97	20,000.00	0.0%
4631914 · Community Events	18,170.00	10,086.60	16,650.00	-8.37%
4631915 · Tennis	65,000.00	63,108.30	65,000.00	0.0%
4631917 · Pool Operating Rev	260,000.00	250,609.98	260,000.00	0.0%
4631918 · Pool Memberships	63,000.00	67,618.00	65,000.00	3.17%
4631919 · Adult Rec Programs	40,375.00	26,522.47	34,675.00	-14.12%
4631920 · Summer Rec Programs	1,027,088.00	1,524,663.53	1,184,891.00	15.36%
4631922 · Youth Rec Programs	312,854.00	275,727.22	387,193.00	23.76%
4640329 · Unused Credit		179.25		
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	250.00	4,825.60	250.00	0.0%
Total Revenue	2,153,012.00	2,459,293.27	2,312,172.00	7.39%
Expenditures				
5110110 · Salaries - Regular Staff	300,357.00	235,242.27	285,865.00	-4.82%
5110210 · Salaries - PT/Seasonal/Temp	887,177.00	703,617.83	976,406.00	10.06%
5130120 · Benefits - Group Medical	91,600.00	79,526.80	93,897.00	2.51%
5130130 · OPEB Trust Contribution	4,200.00	4,200.00	5,000.00	19.05%
5130510 · PERS - Pension	61,260.00	51,103.13	67,536.00	10.24%
5140115 · Workers Comp Ins.	52,576.00	54,005.64	37,054.00	-29.52%
5140130 · Physician Services	500.00	0.00		-100.0%
5140140 · Social Security & Medicare	90,273.00	80,273.06	95,961.00	6.3%
5140145 · Unemployment Ins.	22,500.00	15,673.49	22,500.00	0.0%
5210120 · Consultant Fees	2,125.00	1,693.50	4,000.00	88.24%
5210122 · Marketing	36,150.00	26,008.90	36,150.00	0.0%

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	Recreation Dept			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
5210128 · Fingerprinting/Background	5,500.00	2,264.00	5,500.00	0.0%
5210131 · Legal Services	2,000.00	293.15	2,000.00	0.0%
5210146 · Rec Program Contractors	134,668.00	97,583.38	181,929.00	35.09%
5210210 · Audit & Accounting	3,500.00	3,199.38	3,500.00	0.0%
5210230 · Payroll Service Fees	4,200.00	3,552.16	4,600.00	9.52%
5210525 · Insurance - General	8,489.00	8,299.66	10,314.00	21.5%
5210725 · Telecom - Phone/Internet/Cable	2,480.00	1,427.36	2,000.00	-19.35%
5210810 · Utilities - Gas & Electric	40,000.00	23,161.52	41,200.00	3.0%
5210815 · Garbage Removal	6,260.00	4,729.30	6,260.00	0.0%
5210835 · Utilities - Water & Sewer	17,100.00	15,726.19	17,050.00	-0.29%
5211110 · Janitorial Services	20,000.00	8,018.00	20,000.00	0.0%
5211315 · Professional Development	2,600.00	2,407.17	3,000.00	15.38%
5211325 · Conferences & Meetings	3,500.00	0.00	3,500.00	0.0%
5211330 · Memberships & Dues	2,775.00	2,585.50	3,050.00	9.91%
5211440 · Travel	2,000.00	86.40	2,000.00	0.0%
5211545 · Election Expense			1,063.00	
5211610 · County-Wide Fees	2,325.00	1,143.80	2,500.00	7.53%
5220110 · Admin & Office Supplies	13,000.00	11,264.40	13,700.00	5.38%
5220130 · Copier Lease & Printing	6,720.00	3,025.44	6,720.00	0.0%
5220215 · Pool Maintenance	20,000.00	15,396.83	23,500.00	17.5%
5220310 · Land & Buildings Maintenance	10,000.00	9,094.67	10,500.00	5.0%
5220710 · Pool Chemicals	14,000.00	12,561.75	14,000.00	0.0%
5220819 · Rec Program Supplies & Services	237,300.00	169,482.16	263,040.00	10.85%
5220825 · Uniforms & Apparel	2,000.00	245.85	2,500.00	25.0%
5220826 · Vending Supplies	10,500.00	8,111.01	12,000.00	14.29%
5220827 · Janitorial Supplies	13,500.00	8,585.65	13,500.00	0.0%
5220828 · First Aid Supplies	1,500.00	0.00	1,500.00	0.0%
5220910 · Capital Outlay - Improvements			6,000.00	
Total Expenditures	2,134,635.00	1,663,589.35	2,301,295.00	7.81%
Net Gain/Loss	18,377.00	795,703.92	10,877.00	-40.81%

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	Fire Dept			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	746,928.00	417,752.65	697,500.00	-6.62%
4110111 · PropTax - Admin Fee (Contra)	-11,703.00	-5,982.67	-10,800.00	-7.72%
4110115 · PropTax - Unitary	4,631.00	2,742.46	4,275.00	-7.69%
4110120 · PropTax - Current Unsecured	13,507.00	14,384.43	12,375.00	-8.38%
4110140 · ERAF - Excess	77,439.00	48,495.22	69,975.00	-9.64%
4110145 · ERAF - PY/Reverse	0.00	7,443.83	3,600.00	
4110210 · PropTax - Supplemental Current	16,434.00	12,192.48	14,850.00	-9.64%
4110215 · PropTax - Supplemental Unsecure	249.00	257.89	225.00	-9.64%
4110225 · PropTax - Supplemental Redempt	747.00	235.43	675.00	-9.64%
4110510 · PropTax - Prior Unsecured	498.00	798.36	450.00	-9.64%
4120610 · Special Tax Assessment	1,060,336.00	586,871.67	1,097,770.00	3.53%
4120611 · Special Tax- Admin Fee (contra)	-3,600.00	-1,977.74	-3,600.00	0.0%
4220115 · Building Plan Review	5,000.00	517.00	1,000.00	-80.0%
4410125 · Interest- Co. Pooled Investment	500.00	2,394.81	1,000.00	100.0%
4410127 · Interest- ERAF Co. Pooled		101.55		
4511210 · HOPTR	0.00	1,904.75	3,375.00	
4570110 · Expense Reimbursements		5,815.68		
4631145 · Service Contract Revenue	90,344.00	79,853.00	91,920.00	1.74%
4640321 · CSA 13 Contract Rev	627,014.00	313,507.00	614,949.00	-1.92%
4640415 · OES Reimbursements	157,031.00	55,836.55		-100.0%
4710615 · Donations (General)	7,144.00	7,144.50		-100.0%
4710631 · Paramedic Reimbursement	33,000.00	0.00	33,000.00	0.0%
4710642 · Miscellaneous Rev	9,100.00	9,293.67	500.00	-94.51%
Total Revenue	2,834,599.00	1,559,582.52	2,633,039.00	-7.11%
Expenditures				
5110110 · Salaries - Regular Staff	1,005,362.00	711,701.76	1,006,468.00	0.11%
5110210 · Salaries - PT/Seasonal/Temp		14,100.38		
5110310 · Acting Pay	10,000.00	9,145.36	10,000.00	0.0%
5110313 · Holiday Pay	37,485.00	27,118.44	37,543.00	0.15%
5110319 · FLSA Pay	22,529.00	20,493.90	22,564.00	0.16%
5120110 · Overtime Pay	100,000.00	214,431.81	100,000.00	0.0%
5130120 · Benefits - Group Medical	311,551.00	239,422.56	343,201.00	10.16%
5130130 · OPEB Trust Contribution	34,200.00	34,200.00	61,000.00	78.36%
5130510 · PERS - Pension	378,193.00	328,838.38	423,468.00	11.97%
5140115 · Workers Comp Ins.	152,367.00	118,504.52	98,153.00	-35.58%
5140116 · 4850 Reimbursements (Contra)		-13,964.46		
5140130 · Physician Services	4,560.00	601.00	4,560.00	0.0%
5140140 · Social Security & Medicare	89,916.00	68,279.76	90,008.00	0.1%
5140145 · Unemployment Ins.	3,108.00	2,128.87	3,108.00	0.0%
5210120 · Consultant Fees	4,250.00	3,767.00	8,000.00	88.24%
5210122 · Marketing	500.00	175.16	500.00	0.0%

Marinwood Community Services District
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	Fire Dept			
	17/18 Budget	Actuals* 3/31/2018	18/19 Budget	% Change in Budget
5210128 · Fingerprinting/Background	600.00	263.55	600.00	0.0%
5210131 · Legal Services	45,000.00	34,857.17	45,000.00	0.0%
5210210 · Audit & Accounting	7,000.00	6,401.25	7,000.00	0.0%
5210230 · Payroll Service Fees	4,500.00	4,003.71	5,200.00	15.56%
5210525 · Insurance - General	12,201.00	12,057.07	16,598.00	36.04%
5210530 · Legal Settlements		45,000.00		
5210725 · Telecom - Phone/Internet/Cable	8,000.00	6,695.17	8,400.00	5.0%
5210810 · Utilities - Gas & Electric	14,000.00	8,181.11	15,450.00	10.36%
5210815 · Garbage Removal	3,130.00	1,803.37	3,130.00	0.0%
5210835 · Utilities - Water & Sewer	6,600.00	5,967.91	6,730.00	1.97%
5210910 · Maint. - Vehicles	16,000.00	10,204.95	16,000.00	0.0%
5210920 · MERA Operating	15,752.00	15,353.00	15,421.00	-2.1%
5210925 · Maint. - Radios	4,918.00	946.21	4,918.00	0.0%
5211140 · Vegetation Management	10,000.00	11,937.50	20,000.00	100.0%
5211310 · Awards & Incentives	2,000.00	2,183.54	2,000.00	0.0%
5211320 · Educational Materials	5,000.00	2,208.91	5,000.00	0.0%
5211325 · Conferences & Meetings	1,250.00	157.72	1,250.00	0.0%
5211330 · Memberships & Dues	4,750.00	4,631.94	4,650.00	-2.11%
5211340 · Certifications - Personnel	8,000.00	1,525.25	8,000.00	0.0%
5211440 · Travel	1,000.00	1,266.53	1,000.00	0.0%
5211520 · Publications & Legal Notices	1,100.00	1,101.25	400.00	-63.64%
5211545 · Election Expense			4,250.00	
5211610 · County-Wide Fees	3,350.00	4,156.59	4,260.00	27.16%
5211710 · Long Term Debt - Principal	15,517.00	15,516.87	16,158.00	4.13%
5211715 · Long Term Debt - Interest	2,636.00	2,635.77	2,013.00	-23.63%
5220110 · Admin & Office Supplies	3,300.00	2,766.72	4,050.00	22.73%
5220130 · Copier Lease & Printing	1,700.00	1,766.78	1,700.00	0.0%
5220210 · Equip. Maintenance/Replacement*	12,540.00	3,457.96	13,340.00	6.38%
5220220 · Small Tools	500.00	86.76	500.00	0.0%
5220310 · Land & Buildings Maintenance	174,500.00	8,662.39	7,000.00	-95.99%
5220610 · Gasoline/Fuel	7,500.00	4,462.01	7,500.00	0.0%
5220810 · Miscellaneous Supplies	43,518.00	39,615.66	19,410.00	-55.4%
5220825 · Uniforms & Apparel	9,464.00	4,240.72	8,879.00	-6.18%
5220827 · Janitorial Supplies	3,000.00	1,952.03	3,000.00	0.0%
5220910 · Capital Outlay - Improvements	66,750.00	2,583.40	12,000.00	-82.02%
5220916 · Capital Outlay - New Equipment	78,000.00	42,752.99	43,000.00	-44.87%
5220920 · Capital Reserves Designation	80,000.00	0.00	80,000.00	0.0%
Total Expenditures	2,827,097.00	2,090,348.20	2,622,380.00	-7.24%
Net Gain/Loss	7,502.00	-530,765.68	10,659.00	42.08%

**Marinwood Community Services District
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	Streetlights			
	17/18 Budget	Actuals* 3/31/2018	18/19 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%
Expenditures				
5210825 · Utilities - Street Light Elec.	17,500.00	12,878.63	17,500.00	0.0%
5210915 · Maint. - Streetlights	6,210.00	2,283.24	6,210.00	0.0%
5211610 · County-Wide Fees	250.00	206.00	250.00	0.0%
Total Expenditures	23,960.00	15,367.87	23,960.00	0.0%
Net Gain/Loss	0.00	-2,089.74	0.00	0.0%