



MUIR BEACH COMMUNITY SERVICES DISTRICT

19 Seacape Drive Muir Beach, CA 94965 415 383 9969 www.muirbeachcsd.com

AGENDA

Regular Meeting of the Board of Directors

Wednesday, June 28, 2023 7:00 PM

Meeting held by Teleconference

Agenda will be emailed and posted

Zoom invitation will be emailed

MEETINGS BY ZOOM: Gov. Code section 54953(b) provides that local agencies such as the Muir Beach Community Services District may hold its meetings using teleconferencing services, such as Zoom if certain conditions are complied with, all of which have been met by the MBCSD. As such, the District will email Zoom invitations to all residents and other members of the public asking to participate in the meetings, which will also include a dial-in option using your telephone. Please participate from your own locations/homes, however, if needed (and as required by the code), you may participate from the homes of the members of the Board of Directors, being 240 Pacific Way, 1821 Shoreline Hwy, 77 Starbuck Drive, 40 Sunset Way, and 209 Sunset Way where the meeting agenda will be available.

TIMING OF AGENDA ITEMS: The Board attempts to hear all items in order as stated on the agenda, however it reserves the right to take items out of the order listed at any time during the course of the meeting. The following items will be considered, and any item can be discussed, acted upon, or approved during the course of the meeting.

SPECIAL NEEDS: In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the District Manager at 415-388-7804. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure participation in the meeting.

7:00 pm	Item 1: Call to Order
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Board: Paul Jeschke (Board President), Leighton Hills (Board Vice-President), Christine Murray (Director), Steven Shaffer (Director), David Taylor (Director)

Staff: Mary Halley (District Manager), Chris Gove (Fire Chief), Ernst Karel (Meeting Secretary)

Item 2: Approval of Agenda

The following item or items were not included in this agenda, along with the reason for not being included. Pursuant to the Bylaws of the Muir Beach Community Services District, the Board of Directors may now by motion require that the item or items be added back to this meeting's agenda. Should the item or items require research or preparation by staff or by member(s) of the Board of Directors in order to be properly heard, the item or items may be deferred to a subsequent meeting. The motion to approve this agenda may be without change or may be to re-include any item or items listed below.

Item(s) not included in this agenda: None

Item 3: Consent Calendar

All items on the Consent Calendar are considered to be either routine or non-controversial and will be enacted by a single blanket action of the Board. Upon request from a Board member or any member of the public, individual items may be removed from the Consent Calendar in which case they will be discussed in the meeting (under Items Removed from the Consent Calendar).

A. Approval of Draft Minutes from Regular Board Meeting of 4/26/23.

Item 4: Items Removed from Consent Calendar
--

Items moved from the Consent Calendar to the Regular Agenda, if any.

Item 5: Appoint new MWPA Representative
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The Board will need to make a new appointment for the MBCSD representative to the Marin Wildfire Prevention Authority (MWPA) Board as current representative Paul Jeschke is fine to hand it off.

Item 6: Creating a Resiliency Center at the MBCC – Steve Moss
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Local resident Steve Moss will present a proposal for creating a resiliency center at the Muir Beach Community Center.

Item 7: Request for lighting on various trails and stairways – Susannah Kennedy
--

Local resident Susannah Kennedy is requesting that the path/stairs leading from Seacape (across the street from the Community Center) up the hill to Starbuck is provided with lights at night. Also, the more northern stairs between Sunset and Ahab if they do not have lights. AND the stairs leading between Sunset and Pacific, which do not have lights.

Also, suggests using the upcoming repaving and construction of the parking area by the Community Center as a chance to run an electric line across the street to facilitate this lighting project. Or to establish a solar system powering each stair's own lighting system.

Also, suggests that if people are concerned about walkers neglecting to turn off the lights at the bottom/top of the MBCC stairs, that a timer system be installed to turn off after 1/2 hour or so.

Item 8: District Manager Report
--

A. District Manager Mary Halley will present brief highlights from her DM report.

B. Authorize the District Manager to move forward with second and current proposal of \$220,582 from Rodas Brothers Engineering and Construction; including signing and managing construction contract agreement, along with any change orders, and overseeing construction of the MB Community Center ADA Van Accessible Parking Project using a combination of Prop 68 State Parks & Recreation Grant, Marin Measure A Recreation Funding, District pre-funding, and dedicated community matching fund donations.

Be it resolved, that Mary Halley, District Manager of the Muir Beach Community Services District ("District") be and is hereby authorized and empowered in the name and on behalf of the District to execute and any instruments or agreements which may be required, or in the judgement of the District Manager appropriate, for the construction by the District of parking improvements at 19 Seacape Drive, Muir Beach.

Resolved further, that the District Manager be and is hereby authorized and empowered to take such actions as may be required for the construction by the District of parking improvements at 19 Seacape Drive, Muir Beach.

Item 9: FY2023-24 Draft-Budget – Preliminary Approval
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The first reading of the proposed FY2023-24 Draft-Budget will be presented by the District Manager for further discussion and preliminary approval. (*See attached FY2023-24 Draft-Budget – June2023*) Then Budget Hearing and final approval of the FY2023-24 Budget will be at the July 26, 2023 Board meeting.

Item 10: Public Open Time

Please note:

1. Topics should be within the jurisdiction of the CSD (Water, Roads, Fire Protection, & Recreation).
2. The topic should not be elsewhere on the agenda.
3. The Board and staff may only briefly respond to statements and questions (i.e. the legal requirement for items not posted on an agenda which otherwise informs community members that a topic is up for discussion and/or action.)
4. Public comments are limited to 3 minutes per speaker, unless waived by the Board.
5. The period for public open time is limited to 10 minutes, unless waived by the Board.

Item 11: Recognitions & Board Member Items

Board member recognitions and pending events of interest to the community.

Item 12: Adjournment

Next Agenda Meeting Date: Wednesday, July 19, 2023

Next Board Meeting Date: Wednesday, July 26, 2023 (FY23-24 Budget Hearing)

MUIR BEACH COMMUNITY SERVICES DISTRICT

Minutes of the Board of Directors' meeting held on
Wednesday, April 26, 2023

OFFICIAL MINUTES ONLY UPON APPROVAL

Prior to approval of these minutes by the Board of Directors in a public meeting, these minutes are draft only and subject to change. Upon approval by the Board, these minutes become the Official Minutes of the meeting.

Item 1: Call to Order

David Taylor called the meeting of the Muir Beach Community Services District Board of Directors to order at approximately 7:05 pm.

Board: Paul Jeschke (Board President), Leighton Hills (Board Vice-President), Christine Murray (Director), Steven Shaffer (Director)
Staff: Mary Halley (District Manager), Chris Gove (Fire Chief)

Item 2: Approval of Agenda

Nothing added or removed.

MOTION: To approve the agenda as submitted.
Moved: Shaffer, seconded by Murray
Vote: AYES: Unanimous

Item 3: Consent

A. Approval of Draft-Minutes from Regular Board Meeting of 1/25/23.

B. Approval of Quarterly Financial Reports dated 3/31/23. *(See attached or view at <http://muirbeachcsd.com/wp-content/uploads/2023/04/2023-3-Financial-Reports.pdf>)*

MOTION: To approve the consent calendar.
Moved: Murray, seconded by Shaffer
Vote: AYES: Unanimous

Item 4: Items Removed from Consent Calendar

None.

Item 5: Green Gulch Creek Restoration Project – Sara Tasker

Representatives from Green Gulch shares with the Muir Beach Community and CSD their current work on the Green Gulch Creek and Watershed Restoration project that will also help to reconfigure water storage at the farm. They are hoping to get a letter of support from the CSD Board for their Petition of Change to the California State Water Rights Division for modifications in their water rights that will 1) NOT affect MB water in any way, and 2) will result in higher creek flow in Green Gulch Creek during the spring and summer months that are critical for juvenile salmon and other wildlife.

1 Sara Tasker provides background for the project and introduces the plan. It's basically a way
2 for them to have the agricultural water they need to sustain the farm, and to have water flowing
3 in the creek in early spring and summer months when it's vital for juvenile fish habitat. When
4 George Wheelwright did his landmoving in the early 1960s, he created ponds in the creek, and
5 straightened it elsewhere. Two of them have filled in naturally. The on-channel pond they still
6 use is the Zendo Pond, and they put in a dam every season to store water for the growing
7 season. They also have two reservoirs in the side hills, which collect water in the winter and fill
8 up.

9
10 They want to stop damming the creek in the summer, and let all the water flow through. In order
11 to do that, they need to increase water storage elsewhere in the valley. One will be in the
12 currently fallow field above the compost fields. That'll be a covered to reduce evaporation. 12.5
13 acre feet (over four million gallons) total, in two reservoirs. 5 acre feet is 1.6 million gallons.
14 Their appropriative right for the amount they can store that was granted to George Wheelwright
15 in the early 1960s is 17.5 acre feet. They would change that, so that on paper their water rights
16 would be reduced to 12.5 acre feet. They would be foregoing their riparian rights seasonally,
17 committing to not pump water out of the Zendo Pond and one other point of diversion
18 downstream, except from April to October. Then during high flow events, they would use a
19 pump where the current Zendo Pond is and fill the lower reservoir. That would only be during
20 "wet" months and only when the creek can bear it. The side reservoir should fill up in "normal"
21 water years. That will be expanded. Reservoirs are currently leaking and/or are not keyed in
22 and so will also be sealed.

23
24 Discussion continues around making sure fire fighters would have appropriate access to water.

25
26 Tasker continues that the earliest this would happen would be 2026, and they hope to have it
27 finished within one season. A lot of soil would have to be moved. They will be bringing in some
28 rocks, but there will not be a convoy of trucks taking soil off the property. Mostly it will be
29 moving soil on the property.

30
31 NPS is also writing a letter of support for the project. Green Gulch has not encountered any
32 resistance to the project yet. They would like to receive a letter to the Water Board saying that
33 the CSD supports the project.

34
35 MOTION: To write a letter saying that we're in favor of the project.
36 Moved: Shaffer, seconded by Hills
37 Vote: AYES: Unanimous
38

39 **Item 6: Fire Department Report**

40 Chief Chris Gove's report is included in the packet for this meeting, so he does not read it
41 aloud. Discussion continues about preparation for the barbecue event and other fundraising.

42 **Item 7: District Manager Report**

43 District Manager Mary Halley presents brief highlights from her DM report, a written document
44 which (as always) is included with the monthly meeting packet available online at
45 <http://www.muirbeachcsd.com/meetings>.
46

47
48 She suggests the board discuss whether upcoming meetings should be held remotely. She has
49 also received a revised bid for the Community Center parking project, and she asks the board
50 to consider using some of the Measure A money for this, which is allowed, and would help us to
51 secure \$178,000 additional Prop 68 grant. The project is moving forward. Jeschke asks what

1 other uses compete for that \$30,000. Halley replies that those include the stairs between
2 Sunset and Cove Lane, and other non-urgent plans. The board is in favor of using Measure A
3 funding.

4
5 **Item 8: District Cybersecurity — Christine Murray**

6 Due to the increased risks of phishing attacks, Directors Murray, Taylor, and Hills would like to
7 discuss the policies and practices in place at MBCSD regarding various levels of data safety.
8 Their initial recommendation is for the Board to create a small ad hoc subcommittee to lead the
9 process and to report back in July 2023 with any progress. For further reading on the matter,
10 please reference Marin County's [Top 10 Cybersecurity Recommendations for Organizations](#).

11
12 The thought is that it would be a two-person ad hoc subcommittee consisting of Hills and
13 Murray. They would report back with some recommendations, such as for funding from a
14 consulting group, Halley would implement it. So this would ensure compliance with the Brown
15 Act.

16
17 MOTION: To form the ad hoc committee for cybersecurity composed of Murray and
18 Hills, with the support of Director Halley, and they will report back with
19 suggestions at another meeting.
20 Moved: Shaffer, seconded by Jeschke
21 Vote: AYES: Unanimous

22
23 **Item 9: Public Open Time**

24 Shaffer would like Halley to get a formal bid from Osbin on raising Lagoon a foot or whatever is
25 necessary so they can get out when it rains, along with their suggestions for what is necessity.

26
27 Gove asks if he can bring an electrician can install a 220 plug next to the active breaker panel,
28 specifically this year for the crepe machine, at no cost to the CSD.

29
30 **Item 10: Recognitions & Board Member Items**

31 None.

32
33 **Item 11: Adjournment**

34 Next Agenda Meeting Date: Wednesday, June 21, 2023

35 Next Board Meeting Date: Wednesday, June 28, 2023.

36
37 There being no further business to come before the board, the meeting is adjourned.

38 Meeting adjourned at 20:10.

Muir Beach Community Services District

Balance Sheet

As of May 31, 2023

Accrual Basis

	May 31, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	358,295
TriC Lower Tank Reserve	153,334
TriC Pipes & Equip Reserve	59,338
Prop 68 20% Matching Reserve	(8,817)
TriC Water	(51,325)
TriC General Fund	(135,678)
Total TriC Checking	375,147
TriC MMF - General Fund	201,679
Clearing	116
Total Checking/Savings	576,942
Other Current Assets	
Due from Water Ops to Gen'l Fd	51,325
Undeposited Funds	3,292
Total Other Current Assets	54,617
Accounts Receivable	
Receivables	10,280
Total Accounts Receivable	10,280
Total Current Assets	641,840
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,305,973
Land	755,573
Buildings	615,666
Playground Upgrades	174,189
Equipment	153,535
Land - Fire Station	147,918
Equipment - Fire Trucks	103,871
Buildings - Fire Station	57,571
Furniture & Fixtures - CC	10,467
Electric Gate	6,967
Shed Roof	3,688
Accumulated Depreciation	(1,176,531)
Total Other Fixed Assets	2,158,887
Water System Assets	
100-Year Equipment Post 2008	652,370
Historic Water System Equipment	546,323
40-Year Equipment Post 2008	354,261
Mains and Valves (historic)	60,939
Other Water System Assets	54,217
10-Year Equipment Post 2008	52,206
15-Year Equipment Post 2008	44,944
Wells (historic)	21,620
20-Year Equipment Post 2008	7,312
Equip and Controls (historic)	6,973
5-Year Equipment Post 2008	4,084
Accumulated Depreciation	(766,600)

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of May 31, 2023

	May 31, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,537
TOTAL ASSETS	3,839,377
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	51,325
Total Other Current Liabilities	51,325
Accounts Payable	
Accounts Payable	5,720
Total Accounts Payable	5,720
Credit Cards	
Credit Card	1,267
Total Credit Cards	1,267
Total Current Liabilities	58,312
Total Liabilities	58,312
Equity	
Retained Earnings	3,547,447
Net Income	233,618
Total Equity	3,781,065
TOTAL LIABILITIES & EQUITY	3,839,377

Water, Fire, Recreation, Roads, Finance, and Communications – June 2023

General:

Board of Directors – Board President Paul Jeschke will be relocating out of the District at the end of October and thus resigning from the Board at some point. The Board will then have 60 days to nominate and approve a new appointment to the Board and the Board VP will need to assume the directorship as Board President.

Remote meetings – the District will continue to hold remote meetings by Zoom as needed under the original Brown Act with special noticing provisions and posting requirements.

Water:

Redwood Creek Stream Monitoring – streams height and discharge are still well above required monitoring trigger levels at .78 and 1.79 respectively.

Water Reports – drought reports have been submitted through May 2023 and the 2022 EAR Annual Water Report has been completed and submitted along with 2022 Water Quality Reports posted and distributed.

Leak Detection – the district has begun to test our water mains for leaks. Our water team finished testing the transmission line from the wells to the Lower Tank and did not detect any significant leaks. We have been monitoring the Upper and Lower tank levels and have detected no pattern of leakage in the Upper Tank, but possible loss in the Lower Tank, so we will focus on the lower zone for further testing of mains. We are also setting up a test to see if there could be any metering discrepancy in older meters contributing to the appearance of more water loss in the lower zone.

PWB Insurance claim – almost 3 years after we had to submit an insurance claim for the broken water main at the Pacific Way Bridge following a car accident, our district and insurance company have successfully won our claim for restitution. The district will receive approximately \$4,130 of the \$5,000 deductible not reimbursed at the time of the claim.

Fire:

Firehouse – an application for a PGE electrical permit has been submitted. MERA project construction continues onsite.

Fire Barn – renewal of the Fire Barn 2-year lease seems to be at a standstill. District VFIS insurance will not provide coverage for the Fire Barn which the NPS is requiring for the lease renewal.

Measure C and MWPA – we have submitted a working plan to MWPA which also includes using Measure C (D-space and Local) funds to remove some dead and dying trees along the edge of the road on Charlotte's Way this year. The Board needs to appoint a new MBCSD Board representative to the MWPA as Paul Jeschke is ready to hand it off.

Recreation:

MB Community Center – we are still waiting for the order of new deck roof glass to replace several broken panes and repair the cracking seals on many of the other older panes. The CC Parking Project continues to move forward.

MB Community Center Rentals – resident rentals and community events will be limited for July/August construction.

Prop 68 Per Capita Recreation grant – the County building permit process is now complete with just one Encroachment permit fee pending to wrap up the permit issuance. The Deed Restriction has been recorded and the Prop 68 Construction sign is being printed and then posted. We have now accepted the revised proposal from Rodas Brothers Engineering Construction that they resubmitted after having no successful proposals from the first round of bidding. The construction contract agreement is almost complete, and the Board is being asked to approve the authorization for the District Manager to approve and sign the contract and manage the project. Construction is set to begin in the first week of July, and continue for 12 weeks, wrapping up the second week of September. Measure A funds have been approved by Marin County Parks to be used towards both additional and matching funds for Prop 68 projects. Measure A funds will also fund the relocation of the garbage enclosure which will need to be removed for the project site and

then rebuilt in a different location after the first phase of the parking project is complete. The second phase will include the continuation of the rock wall and landscaping on the western side of the handicapped pathway as funds become available in the future. The MBCC will be without a garbage enclosure for the duration of the project.

Measure A – submitted Measure A Work Plan due July 1 to include partial funding for the CC Parking project.

Parks and Trails – park trails and pathways have required extensive weed whacking this spring due to excessive tall weed growth.

Roads:

Charlotte's Way – will coordinate with the various property owners whose property borders the CW roadway easement for removal of designated dangerous, dead, and dying trees. Measure C Local (discretionary) and some D-Space (defensible space) funding can be used for this safety project. This project will likely be done in the fall after bird nesting season is over. There are also two culvert drains that could benefit from adding V-drains to help keep tree leaves and pine needles from clogging the drains during winter storms.

Communications:

Website – as always, continuing to update pages and post routine documents, and do security updates on the website.

Muir Beach Directory – now current thru 5/23/23 and always posted on the district website 'Contact and Links' page.

Finance:

Audits – will reach out to our district auditor in July for engagement letter. This will be our last year at the previously contracted price. Many auditors have increased their prices this past year, but hopefully there will not be any contract changes for our district before next year.

Budget – district finances are currently on budget through May 2023. General operations cashflow remains very low with most cash held in the Fire Department Reserves and two Water Capital Improvement Funds. April property tax inflows helped restore some operational cash to the General fund, but we will likely need to do another inter-fund loan from the Water Lower Tank fund in July, similar to last year, with re-payment scheduled for end of December to bridge operational cashflows until next property tax revenue installments. The last payment for the Marin County Treasurer's \$300,000 loan was paid off in December this past Fiscal Year and the loan for Greene Lane water main and hydrant improvements of \$16,750 was paid off as well, so the district currently has no debt obligations which should improve operational and unassigned cashflow.

Capital Planning – currently the only capital projects in planning are those using grant funding: Measure A and Prop 68 Recreational grant for the CC Parking Project and MBFVA grant for the new Firehouse.

Insurance – CSD Property and Liability insurance renewal completed for 2023-24. VFIS renewal is now completed as well.

District Office Business – we are in our second month of 'positive pay' – where the bank verifies every check submitted for payment on our account against a list we transmit from Quickbooks to the bank every time checks are issued – which is going smoothly. As always, I am continuing to process all District mail and work with Sharry to make sure payroll timesheets, routine/event reimbursements, Credit Card expenditures, incoming payments and outgoing checks are all processed and expedited between agencies, employees, and vendors promptly.

Respectfully submitted,

Mary Halley

MBCSD District Manager



Draft-Budget

Fiscal Year 2023/2024

Draft-Version for June 28, 2023 Board Meeting

The proposed FY23/24 Draft-Budget is being presented to the MBCSD Board for preliminary review with the expectation of input and comment. It is a conservative budget that meets all State mandatory minimum requirements including CA State Constitutional requirements and Proposition 218 statutory regulations for Water Operations and is based on sound accounting principles and practices. It has been developed as a framework to achieve the MBCSD goals and objectives, both present and future, within the constraints of revenue sources and strategic planning.

This June 28, 2023 version of the FY23/24 Draft-Budget is projected to have year-end unrestricted funds of \$22,505. The General budget will benefit from a new source of MERA rental revenue of \$30,000. General operating cash will be limited for the first 6-months of FY23-24, so the Board will likely be asked to approve another six-month, 0% interest, short-term interfund loan from the restricted Water Fund - Lower Tank Reserve to the General Fund in July 2023 for repayment at the end of December 2023. The amount of this interfund loan will be determined in July after June final actuals are realized. All previous district loan payment obligations have been met and the district currently has no outstanding debt payments.

The Water Department budget has a mandatory revenue increase of 4.2% based on the San Francisco- Oakland-San Jose April 2023 CPI rate. Although, this CPI increases should result in a projected increase in water revenues, water usage has fallen due to drought conservation measures during the last few years, such that last year's total projected water service fee revenue decreased by \$5,525 (or .036%) from the previous year even after the 5% CPI increase. With water usage down, and even with a 4.2% rate increase, estimated revenue will still be (\$7,600) less than last year's estimated budget and will result in a projected (\$17,872) loss in net income for this coming year. Most of this loss is due to decreased water usage, and thus reduced service revenues, as the expense allocation from General overhead costs and dedicated water expenses over the past two years have remained fairly steady with maximum control over all costs. Alternatively, year-end projected restricted Water Capital Reserves will increase by \$77,000 without additional capital spending.

The Fire Department 'Fire Tax' (Measure L) will also benefit from the 4.2% April 2023 CPI increase. The Fire Department will continue to benefit from various grant funding programs (Measures C and W) for vegetation management and our Fire Chief stipend with an estimated increase in restricted Fire Reserves from \$358,295 to \$375,501 without additional capital outlays. Some preliminary site preparation for the new Fire House will proceed this year and will likely continue to be funded by MBVFA grant donations for pre-construction soft cost.

Recreational capital spending will stay within a strict Measure A planning budget along with a one-time Prop 68 Per Capita grant. The MBCC Parking Project construction is scheduled for July/August 2023. MBCC rental income is being budgeted for \$4,000 – which is 66% of the previous year's projected amount – as the MBCC facility is currently only available for resident rentals. Current recreational rental income does not cover the total \$(36,854) in deficit spending for recreational activities/events but may cover the rental coordinator salary which helps to facilitate this revenue generation.

Please note:

- This is the first reading of the FY23/24 Draft-Budget for Board and public comment and is being presented for Preliminary approval.
- The Final FY23/24 Draft-Budget, including complete June 2023 actuals, will be presented at the July 26, 2023 Board Meeting and Public Hearing for any last comments and Final approval.

General - Revenue and Expenses - 40% of Specific Expenses* Apportioned To Water Department Only							
			Jul2021-June2022		Jul2022-May2023		
Gen Revenue	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Property Taxes (Unassigned)		127,000	130,619	131,500	133,904	141,500
	Excess ERAF (Unassigned)		92,000	111,669	100,000	98,765	100,000
	Grants/Donation (unassigned)			-			
	Interest Income (Unassigned)		40	40	40	37	40
	Other Income (Unassigned)			100		5,000	30,000
	Gen Revenue Total:		219,040	242,428	231,540	237,706	271,540
Gen Expense	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Audit (includes fees+bookkeeping) F		9,200	9,452 *	9,500	9,751 *	9,700
	Bank & Credit Card Fees (District) F		-		-		-
	Bookkeeping F		15,000	13,133	15,000	10,651	13,000
	Dues & Memberships F		1,600	1,665	1,700	2,191	-
	Insurance: Health (DM) F		9,800	10,093 *	10,100	9,800 *	10,700
	Insurance: (Blanket+Gen Lb+Umb) F		5,300	5,453	5,500	5,078	5,100
	Insurance: WComp (Board) F		80	105	110	-	110
	Insurance: WComp (DM) F		1,100	1,567 *	1,580	(535)	-
	Interest Expense (loan)		7,120	7,120	3,621	3,624	-
	Legal Fees V		2,500	186	1,000	827	1,000
	Meetings (inc minutes) F		3,500	2,430 *	3,500	184 *	1,500
	Office & Postage F		1,500	2,070 *	2,500	4,499 *	2,500
	Other Operating V		500	142	300	301	330
	Payroll: Salary (DM) F		78,000	78,680 *	82,000	75,075 *	82,000
	Payroll: Employer Taxes (DM) F		5,967	6,019 *	6,273	5,743 *	6,273
	Payroll Service: Fees F		1,800	1,843 *	1,800	1,575 *	1,700
	Permits & Fees (non-election year) F		2,350	1,832	2,500	1,939	2,000
	Repair & Maint (non-department) V		500	-	500		500
	Tree Management Program F		6,000	5,250	6,000	675	1,000
	Supplies: (non-water) V		50	-	50		50
	Utilities: Telephone (RingCentral) F		400	398	400	400	400
	Website, Internet & Doc Mangmt F		700	399 *	500	399 *	500
	Gen Exp Total:		152,967	147,837	154,434	132,177	138,363
Gen Balance (Prior to Dept Allocations) :			66,073	94,591	77,106	105,529	133,177
	Gen (Dept Allocations):		44,627	45,021	47,101	42,596	45,949
Gen Balance (After Dept Allocations) :			110,700	139,612	124,207	148,125	179,126
Loan Payment Princ (Marin County 12/5/19 -3/yr)			(99,960)	(99,960)	(103,460)	(103,460)	-
Gen Balance (After Loan Payment) :			10,740	39,652	20,747	44,665	179,126
General Notes:	1.)Apportionment: General Expenses are assigned to departments by the following percentages: General = 60%, Water = 40% *(DM Salary, DM Payroll taxes + service, DM Healthcare, DM WC, Audits, Website, Postage and Office, Board Meeting Expenditures incl Minutes)						

Fire Department						
			Jul2021-June2022		Jul2022-May2023	
Fire Revenue	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Special Parcel Tax for Fire	39,342	39,106	R 41,308	39,478	R 43,042
	Grants/Donations for Fire (Misc)	-	200		-	
	Grants for Fire (Measure C)	11,500	9,039	12,000	12,472	12,000
	Grants for Fire (Measure W)	26,000	65,790	R 50,000	32,700	R 35,000
	Grants for Fire (VFA Firehouse) CE		-	A 50,000		A -
	Grants for Fire (West Marin)	8,400	8,400	R 8,400	-	R 8,400
	Fire Operations incl Cap Imp Rev:	85,242	122,535	161,708	84,650	98,442
	Deduct Cap Imp Revenue:	-	-	(50,000)	-	-
	Fire Operations Revenue:	85,242	122,535	111,708	84,650	98,442
Fire Expense	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Dedicated Expenses:					
	Emergency Preparedness	500	-	2,500		500
	Membership Dues/Fees	320	326	330	316	320
	Fire Equipment & Tools	8,000	14,439	10,000	1,265	5,000
	Fire Training/Certification	2,000	2,077	2,100	176	2,000
	Fire Truck: Maint/Repairs	10,000	4,398	8,000	7,549	8,000
	Grant Spending (Measure C)	11,000	5,250	9,000	-	20,000
	Insurance: VFIS	5,700	5,695	5,611	5,611	5,596
	Insurance: WComp	2,500	3,358	2,500	-	3,000
	Legal Fees	500	-	500	-	500
	Pay: Stipend (FC)(Measure W)	27,500	27,500	30,000	27,500	30,000
	Payroll: Salary (FC)	2,500	2,500	-	-	-
	Payroll: Employer Taxes (FC)	190	191	1,800	-	-
	Other Operating (Fire)	1,200	2,219	1,500	3,853	3,000
	Supplies: Medical	1,000	278	1,000	453	500
	Supplies: Sta wear/Turnouts/Other	2,000	3,136	3,000	837	2,000
	Utilities: Electric	270	277	300	168	200
	Utilities: Phone, Radio	1,150	1,435	600	566	620
	Dedicated Expense Sub-Total:	76,330	73,079	78,741	48,294	81,236
	Fire Operations Expense Total:	76,330	73,079	78,741	48,294	81,236
	Fire Ops Balance (Restricted Revenue):	8,912	49,456	32,967	36,356	17,206

Recreation Department						
			Jul2021-June2022		Jul2022-May2023	
Rec Revenue	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Community Center Classes	600		A -		A
	Community Center Functions +(XF)	1,000	1,000	A 1,000	1,000	A 1,000
	Donations and Grants for Rec		-	177,952	10,000	177,952
	Measure A Tax	37,442	23,308	R 16,393	24,316	R 43,168
	Rentals	-		6,000	3,875	4,000
	Rec Operations Revenue Total:	39,042	24,308	201,345	39,191	226,120
	Rec Ops non-Measure A Total:	1,600	1,000	184,952	14,875	182,952
Rec Expense	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Dedicated Expenses:					
	Community Center Classes	-		A		A
	Community Center Functions	8,200	2,850	A 8,000	4,310	A 8,000
	Grant Spending (Rec)	25,668	37,404	177,952	16,939	177,952
	Insurance: Wcomp (Rec)	173	280	600	-	300
	Legal Fees (Rec)	-	-	-	-	-
	Measure A Projects	37,442	10,843	R 16,393	8,702	R 69,035
	Other Operating	100	-	100		100
	Pay (Maintenance Sub-Contractors)	11,400	11,250	11,400	9,000	9,700
	Payroll (Rec)	8,600	8,367	7,500	7,213	7,500
	Payroll Employer Taxes (Rec)	658	586	574	552	574
	Rental coordinator	3,250	1,400	4,200	3,850	4,200
	Rental Expense (CC)	500	-	500	-	500
	Repairs & Maintenance (Rec)	1,500	689	1,500	1,539	1,500
	Trails Maintenance (budget)	3,000	3,828	1,800	250	1,500
	Supplies (Rec)	1,000	616	500	1,160	500
	Utilities: Elec (Rec)	800	735	800	680	800
	Utilities: Phone (Rec - Ooma)	65	64	65	68	80
	Utilities: Propane (Rec)	150	70	150	70	100
	Utilities: Refuse (Rec)	1,200	1,417	1,800	1,368	1,500
	Dedicated Expense Sub-Total:	103,706	80,399	233,834	55,701	283,841
	Non-Measure A Expense Total:	66,264	69,556	196,392	46,999	214,806
	Rec Ops Balance (Including Restricted Revenue):	(64,664)	(56,091)	(32,489)	(16,510)	(57,721)
	Rec Ops Balance (non-Measure A):	(64,664)	(68,556)	(11,440)	(32,124)	(31,854)
FY21/22	Capital Spending:					
	Measure A: CC Oil deck/siding	(5,000)			8,702	
	Measure A: CC Deck Curtains	(8,000)				
	Measure A: CC Under Deck Fire Net	(10,000)	10,843			
	Measure A: Trail Improvements-UP	(14,000)				
	Total Capital Spending:	(37,000)	10,843			
						-
FY22/23	Measure A: Trail Improvements-S-C			(19,000)		
	Prop 68 Grant: CC Parking Project			(192,952)		
	Total Capital Spending:			(211,952)		
FY23/24	Measure A: CC Garbage Enclosure					(10,000)
	Measure A: CC Parking Project					(59,000)
	Prop 68 Grant: CC Parking Project					(177,952)
	Total Capital Spending:					(236,952)

Roads Department						
			Jul2021-June2022		Jul2022-May2023	
Roads Revenue	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Fees for Roads					
	Donations for Roads					
	Grants for Roads					
	Loans for Roads (Marin County)					
	Roads Operations Revenue Total:	-	-	-		-
Roads Expense	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Dedicated Expenses:					
	Compromise Agreement (Roads)	-	38,000		-	
	Insurance: Wcomp (Roads)	-	-	-		-
	Legal Fees (Roads)	-	8,670	1,000	-	1,000
	Other Operating (Roads)	-			15	
	Pay (Maintenance Sub-Contractors)	1,000	450	-	2,965	3,000
	Payroll (Roads)	-	488	-	-	
	Payroll Employer Taxes (Roads)	-	37	-	-	
	Repairs & Maint (Gen Exp/Roads)	10,000	5,755	10,000	-	6,000
	Supplies (Roads)	-	-			
	Dedicated Expense Sub-Total:	11,000	53,400	11,000	2,980	10,000
	Roads Operations Expense Total:	11,000	53,400	11,000	2,980	10,000
	Roads Ops Balance (Unassigned Revenue):	(11,000)	(53,400)	(11,000)	(2,980)	(10,000)
	Capital Spending:					
	Sunset Way Project	(40,000)	(170,022)	(1,800)	-	-
	Charlotte's Way Contribution		(38,000)		-	
	Total Capital Spending:	(40,000)	(208,022)	(1,800)	-	-

Water Department							
			Jul2021-June2022		Jul2022-May2023		
Water Revenue	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Water Service Fee Revenue	fv	180,600	151,679	A 159,600	146,144	152,000
	Water Conservation Discount		(54,500)	(47,117)	(49,500)	(46,896)	(48,600)
	Meter Reading Fee + Bookkpg	F	7,860	7,745	A 8,260	8,084	8,540
	Water Service Revenue (Misc)	V	500	8,276	A 2,000	495	500
	Water Service Fee Net Revenue		134,460	120,583	120,360	107,827	112,440
	Water Cap Impr (Meter Charge)	F	71,270	72,242	A 74,835	75,714	77,000
	Connection Fees	V	6,500	6,500	-	-	-
	Grants/Donations/Loans (Water)	V	-	-	-	-	-
		V	-	-	-	-	-
	Water Revenue incl Meter Chrg:	fv	212,230	199,325	195,195	183,541	189,440
	Move Meter Charge to Reserves:	F	(71,270)	(72,242)	(74,835)	(75,714)	(77,000)
	Water Operations Revenue:		140,960	127,083	120,360	107,827	112,440
	Total Cap Imp (Meter Charge):		71,270	72,242	74,835	75,714	77,000
	Water CIP (PE Reserves):		31,270	29,272	34,835	35,714	37,000
	Water Cap (LT Reserves):		40,000	40,000	40,000	40,000	40,000
Water Expense	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Gen Exp (40% Specific*) Sub-Total:	F	44,627	45,021	47,101	42,596	45,949
	Dedicated Expenses:						
	Bank Credit Card Fees (Customer)	V	5,150	4,259	4,500	4,533	4,500
	Bookkeeping (Water)	V	5,460	4,905	5,860	4,454	6,140
	Debt (Due to DT-10 years/no int)		3,350	-	1,000	-	-
	Debt (Due to GF-20 years/no int)		2,600	-	2,600	-	2,600
	Dues & Memberships (Water)	F	450	465	475	(149)	490
	Grant Spending	V	-	-	-	-	-
	Insurance (Water-G Liab+ % Umb)	F	2,500	2,726	3,000	2,734	2,800
	Insurance: Wcomp (Water)	F	1,000	1,576	1,600	-	1,600
	Legal Fees (Water)	V	1,000	-	1,000	-	1,000
	Other Operating (Water)	V	500	217	500	-	500
	Pay (Water Sub-Contractors)	V	700	-	-	-	-
	Payroll (Compromise - WM)	F	5,000	5,000	-	-	-
	Payroll (Other Water Salaries)	F	-	-	-	-	-
	Payroll (Water Team)	F	29,400	28,791	29,400	28,040	30,500
	Payroll Employer Taxes (Water)	F	2,249	2,203	2,249	2,145	2,333
	Permits & Fees (Water)	F	1,370	1,647	1,650	1,837	2,000
	Repairs & Maintenance (Water)	V	15,000	4,970	10,000	12,963	10,000
	Testing (Water) non-full panel yr	V	2,500	3,063	6,000	4,422	3,500
	Treatment (Water)	V	5,000	4,678	5,000	912	5,000
	Utilities: Elec (Water)	V	12,100	10,329	11,000	10,003	11,000
	Utilities: Tel (Ooma)	F	380	394	420	348	400
	Dedicated Expense Sub-Total:		95,709	75,223	86,254	72,242	84,363
	Water Operations Expense Total:		140,336	120,244	133,355	114,839	130,312
	Water Conservation Reserve (Beginning Balance):		54,500	54,500	49,500	49,500	48,600
	Water Conservation Discount (Balance to Reserve):		(54,500)	(47,117)	(49,500)	(46,896)	(48,600)
	Water Conservation Reserve (Ending Balance):		-	7,383	-	2,604	-
	Water Ops Balance (Assigned Revenue):		624	6,839	(12,995)	(7,012)	(17,872)
	Water Capital Improvement (Balance to Reserves):		71,270	72,242	74,835	75,714	77,000
	Water Capital Improvement Beg Balance (Reserves):		81,469	81,469	153,711	153,711	212,675
	Water Capital Improvement (SWP) Spending:		-	-	-	-	-
	Water Capital Improvement (GL) Spending:		-	-	-	-	-
	Water Capital Improvement (Well Pump) Spending:		-	-	-	-	-
	Water Capital Improvement (Other) Spending:		-	-	-	-	-
	Loan Payment (DT 5-2020/ \$16,750 / 10yr/0% int):		-	-	-	(16,750)	-
	Water Capital Improvement End Bal (Reserves):		152,739	153,711	228,546	212,675	289,675
Notes: FY22/23	Meter Reading charge \$2400 + Water bookkeeping \$6140 = \$8540						

MUIR BEACH CSD 2023/24 FULL YEAR CASH PROJECTIONS								
		Fire	Recreation	Roads	General	Total Govt Svc	Water	Total
Beginning Cash Balance	as of 5/31/23	\$ 358,295	\$ 25,867	\$ -	\$ (19,892)	\$ 364,270	\$ (51,325)	\$ 576,942
Sources of Income								
	Income		\$ 5,000	\$ -	\$ 30,040	\$ 35,040	\$ 112,440	\$ 147,480
	Expenses	\$ (81,236)	\$ (36,854)	\$ (10,000)	\$ (92,414)	\$ (220,504)	\$ (84,363)	\$ (304,867)
	Overhead Allocation from Gen.						(45,949)	(45,949)
	Net Income from Operations	\$ (81,236)	\$ (31,854)	\$ (10,000)	\$ (62,374)	\$ (185,464)	\$ (17,872)	\$ (203,336)
	Depreciation	\$ -	\$ -	\$ -		\$ -		\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -		\$ -		\$ -
	Tax/Fee Initiatives	\$ 43,042	\$ 43,168	\$ -	241,500	\$ 327,710		\$ 327,710
	Grants	\$ 55,400	\$ 177,952	\$ -	-	\$ 233,352		\$ 233,352
	Other (WCI reserve)	\$ -					77,000	\$ 77,000
	Total Sources	\$ 17,206	\$ 189,266	\$ (10,000)	\$ 179,126	\$ 375,598	\$ 59,128	\$ 434,726
Uses of Income								
	Capital Expenditures	\$ -	\$ (246,987)	\$ -		\$ (246,987)		\$ (246,987)
	Transfer of Water Funds to WCI	\$ -		\$ -			(77,000)	\$ (77,000)
	Loan Payments (None)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total Uses	\$ -	\$ (246,987)	\$ -	\$ -	\$ (246,987)		\$ (323,987)
Change in Cash Flow from Operations		\$ 17,206	\$ (57,721)	\$ (10,000)	\$ 179,126	\$ 128,611	\$ (17,872)	\$ 110,739
Ending Cash Balance	(projected 6/30/24)	\$ 375,501	\$ (31,854)	\$ (10,000)	\$ 159,234	\$ 492,881	\$ (69,197)	\$ 687,681
Net Operating Income/Loss from Water Dept								
	WCI - Beginning Cash Balance 6/30/23						\$ 212,675	
	Funds moved into WCI Fund						\$ 77,000	
	WCI - Loan payments						\$ -	
	Capital Expenditures							
WCI Cash Balance	(projected 6/30/24)						\$ 289,675	
Amount Owed to Government Svc (2023/2024 only)							\$ (51,325)	
	Debt payment						\$ -	
	Net Operating Income/Loss						\$ (17,872)	
	Projected Debt Balance 6/30/24						\$ (69,197)	
1. Capital Expenditures:	A. Measure A: \$16,393							
	B. Prop 68 Rec Donations \$15000							
	C. Prop 68 Rec Project \$177,952							
	D. Loan Payment \$103,460							
2. Restricted Funds	Projected Balance 6/30/24	\$ 375,501					\$ 289,675	\$ 665,176
3. Assigned Funds	Projected Balance 6/30/24						\$ (69,197)	\$ (69,197)
4. Unrestricted Funds	Projected Balance 6/30/24							\$ 22,505
5. Inter-depart Loan	Effective 7/1/2023							\$ -
6. Unrestricted Deficit	Projected Cashflow Balance (not covered)							\$ 22,505