



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, July 26, 2023

Closed Session (Board will Convene in Open Session in order to Commence in Closed Session) – 6:45 PM

Reconvene in Open Session – 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, and 40 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.

6:45 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: Public Comment (if any) for Closed Session

Item 3: Closed Session (Directors and District Manager)
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The California Government Code provides that certain matters such as litigation, personnel matters, and real estate negotiations may be conducted in closed session. The matters shall be set out below. After any closed session, the legislative body shall reconvene in open session prior to adjournment and make disclosure of action taken during the closed session – authorized by CA Gov't Code Section 54954.5(e)

Public Employment – Title: District Manager – authorized by CA Gov't Code Section 54957(b)(1)

Item 4: Reconvene in Open Session
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Report as required on any actions taken in Closed Session.

Item 5: 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 6: 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 6/28/23. (See attached)
- B. Approval of Quarterly Financial Reports dated 6/30/23. (See attached)

Item 7: Items Removed from Consent Calendar

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

Item 8: Fire Department Report

Fire Chief Chris Gove will give his quarterly report including a MBVFA 2023 BBQ report.(See attached)

Item 9: Plaque for John-John and Kathy Sward – Approval – Paul Jeschke

Muir Beach Friends and Neighbors seek approval to place a small bronze plaque (3"x6" at the largest) at the apex of the Community Center fireplace. The plaque will be inscribed with the following: Come stand by the fire and warm your hearts. /John-John and Kathy Sward – Paul Jeschke

Item 10: District Manager Report

District Manager Mary Halley will present brief highlights from her DM report. (See attached)

Item 11: Temporary Interfund Loan Agreement - Approval

The purpose of this agreement is to document the temporary interfund transfer of funds from the Water Fund – Lower Tank Reserve account that is restricted within the MBCSD by California Constitution Article XIII D, Section 6, and for which, the District does not anticipate using the funds for the purpose of replacing the Lower Water Tank for another 6-10 years (at the earliest) on the current planned Water capital replacement schedule. This agreement allows for temporary authorization for these Water funds to be used by the General Fund for unassigned operational and general expenses to bridge a short-term cashflow gap between General Services expenses and FY 2023-24 December Property Tax revenues. (See attached MBCSD Interfund Loan Agreement_2023-7-26)

This temporary interfund loan agreement has been approved by the District auditor as being procedurally correct and by legal counsel under Government Code 53858 as long as the amount loaned does not generally exceed 85 percent of the monies that will eventually be made available in the debtor fund to pay back the creditor fund. Interfund loan will be 81.25%.

Item 12: FY23-24 Final Draft-Budget - Approval

The proposed FY23-24 Final Draft-Budget will be presented by the District Manager for any further discussion and final approval. (*See attached FY23-24 Final Draft-Budget*)

Item 13: 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 14: Recognitions & Board Member Items

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

Item 15: Adjournment

Next Agenda Meeting Date: Wednesday, September 20, 2023
Next Board Meeting Date: Wednesday, September 27, 2023

MUIR BEACH COMMUNITY SERVICES DISTRICT

Minutes of the Board of Directors' meeting held on
Wednesday, June 28, 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

Paul Jeschke 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), David Taylor (Director)
Staff: Mary Halley (District Manager), Chris Gove (Fire Chief), Ernst Karel (Meeting Secretary)

Item 2: Approval of Agenda

Item(s) not included in this agenda: None

Item 3: Consent Calendar

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

With the amendment that Paul Jeschke called the meeting to order, rather than David Taylor, the minutes are approved.

Item 4: Items Removed from Consent Calendar

None.

Item 5: Appoint new MWPA Representative

Paul Jeschke will be moving to Enso Village in October, and so Christine Murray will take over as MWPA Representative.

MOTION: To nominate Christine Murray to take over as MWPA Representative
Moved: Shaffer, seconded by Hills
Vote: AYES: Unanimous

Item 6: Creating a Resiliency Center at the MBCC – Steve Moss

Local resident Steve Moss presents a proposal for creating a resiliency center at the Muir Beach Community Center.

The concern is that with climate change, and with PG&E using public outages to manage their wildfire risk, the idea arose that the CC could be made into a "resiliency center", which is an established category. This would involve renewable energy, battery storage, charging center, refrigeration, and even serving as a kind of shelter, so it could be independent of the

1 PGE grid for a lengthy period of time. Many residents already have generators, or power
2 walls. Marin Clean Energy is supportive of the project. They may have access to funding,
3 and there are other sources of funding, including private and state sources. MCE has said
4 that if we do want to go forward, and if the Board indicates support, they could assist with
5 locating funding sources and so on. Moss is requesting that the Board sends a letter to
6 MCE indicating the Board's support to inquire further.

7
8 Questions and discussion ensue about the extent of the proposed project. This is very
9 early in the idea stage and so many details can be decided later. Taylor notes that to qualify
10 as a resiliency center it would likely require refrigeration, showers, and the like, more than
11 the CC is designed for. Moss replies that that would just be one kind of grant, and that
12 there are many others. MCE had said that they were here to help, so the ask right now is
13 that we begin an investigation. Gove notes that we have a Disaster Council, and that he is
14 on board with backup power, but in terms of a resiliency center, would like to have further
15 discussions whether that would go with what the Disaster Council plans and if they would
16 be in favor of investigating further. Murray notes the possibility that we could have an
17 earthquake where both exit roads could collapse, that we have an aging community who
18 need access to electricity, and that we should continue to look into possibilities and to keep
19 the discussion open. Susannah Kennedy, who is part of the Disaster Council, notes that the
20 possibility is real that in case of earthquake we won't be able to leave.

21
22 MOTION: To authorize Mary to send out the letter that Steven Moss was
23 suggesting.

24 Moved: Hills, seconded by Shaffer

25 Vote: AYES: Unanimous
26

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

28 Local resident Susannah Kennedy is requesting that the path/stairs leading from Seacape
29 (across the street from the Community Center) up the hill to Starbuck is provided with lights
30 at night. Also, the more northern stairs between Sunset and Ahab if they do not have lights,
31 and the stairs leading between Sunset and Pacific, which do not have lights. Also, suggests
32 using the upcoming repaving and construction of the parking area by the Community
33 Center as a chance to run an electric line across the street to facilitate this lighting project.
34 Or to establish a solar system powering each stair's own lighting system. Also, suggests
35 that if people are concerned about walkers neglecting to turn off the lights at the bottom/top
36 of the MBCC stairs, that a timer system be installed to turn off after 1/2 hour or so. She's
37 been here for three years. Lots of the stairways are dark. She is not suggesting that lights
38 should be left on all the time. Probably not very expensive.

39
40 Jeschke sees many potential problems with the proposal. David Taylor suggests the little
41 solar-powered stick lights, which wouldn't be expensive at all. Ongoing conversation about
42 pros and cons of lighting, and considerations to keep in mind, including preserving dark
43 skies at night. The idea does not have much support from the Board.

44
45
46 **Item 7: District Manager Report**

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

1
2 We're now going back to remote meetings, under provisions of the Brown Act, so that's
3 probably how they will be held going forward. Update on the insurance claim from a car
4 accident at the Pacific Way Bridge three years ago. The court granted us restitution, so the
5 insurance company will get paid back and we will get most of our deductible back. Firehouse
6 lease renewal with NPS was requiring we insure the fire barn, but in the end the insurance
7 company said it was too high a wildfire risk, and so they denied picking it up. NPS wanted it
8 insured for \$500,000, and the assessor said it would only be valued at \$145,000, but the CSD
9 insurance company will not insure no matter, so we're at a stalemate.

10
11 Recreation: We are moving forward with CC parking project which includes parking spaces and
12 a retaining wall. All the steps, permits, grants, and so on, are all completed. The grant does
13 require to see evidence that the board supports this project and authorizes Halley to serve as
14 project manager. DM Halley has been interfacing with Board Director Hills on the project.

15
16 MOTION: Be it resolved, that Mary Halley, District Manager of the Muir Beach
17 Community Services District ("District") be and is hereby authorized and
18 empowered in the name and on behalf of the District to execute and any
19 instruments or agreements which may be required, or in the judgement of the
20 District Manager appropriate, for the construction by the District of parking
21 improvements at 19 Seacape Drive, Muir Beach. Resolved further, that the
22 District Manager be and is hereby authorized and empowered to take such
23 actions as may be required for the construction by the District of parking
24 improvements at 19 Seacape Drive, Muir Beach.

25
26 Moved: Hills, seconded by Shaffer
27 Vote: UNANIMOUS
28
29

30 **Item 9: FY2023-24 Draft-Budget – Preliminary Approval**

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

35
36 In DM Halley's review of the budget, she points out that the customers have been so good
37 at conserving water, our revenues have been going down. We're under Prop 218 so we can
38 only charge what it costs to run the system. So that's the only peculiar item in this budget is
39 that we're showing a net loss for the operations portion of the water budget.

40
41 David Taylor notes that water districts are raising rates, and/or charging a special drought fee to
42 cover costs as less water is used. Hills asks Halley to keep an eye on the revenue and see if
43 she suggests a rate increase or special fee. This has happened in the past and we've
44 periodically raised rates. Jeschke asks how our rates compare to our neighbors -- Halley
45 responds that we're definitely on the low end. Murray notes that it's important to protect seniors
46 on fixed incomes, and Shaffer notes that our water rates do historically protect people on the
47 lower-water-use end from increases.

48
49 Conversation turns to Lagoon and the idea of raising the road.

Item 10: Public Open Time

None

Item 11: Recognitions & Board Member Items

Thanks to DM Halley for managing the Community Center construction project.

Halley also thanks Hills for his help with the project.

Item 12: Adjournment

Next Agenda Meeting Date: Wednesday, June 19, 2023

Next Board Meeting Date: Wednesday, July 26, 2023.

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

Meeting adjourned at 20:13.

Muir Beach Community Services District

Balance Sheet

Accrual Basis

As of June 30, 2023

	Jun 30, 23
ASSETS	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	390,540
TriC Lower Tank Reserve	153,334
TriC Pipes & Equip Reserve	59,338
Prop 68 20% Matching Reserve	(9,725)
TriC Water	(60,691)
TriC General Fund	(123,114)
Total TriC Checking	409,683
TriC MMF - General Fund	201,682
Clearing	15,842
Total Checking/Savings	627,207
Other Current Assets	
Due from Water Ops to Gen'l Fd	60,691
Undeposited Funds	93
Total Other Current Assets	60,784
Accounts Receivable	
Receivables	4,100
Total Accounts Receivable	4,100
Total Current Assets	692,091
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 June 30, 2023

	Jun 30, 23
Total Water System Assets	1,038,650
Total Fixed Assets	3,197,537
TOTAL ASSETS	3,889,628
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	60,691
Total Other Current Liabilities	60,691
Accounts Payable	
Accounts Payable	30,798
Total Accounts Payable	30,798
Credit Cards	
Credit Card	1,081
Total Credit Cards	1,081
Total Current Liabilities	92,570
Total Liabilities	92,570
Equity	
Retained Earnings	3,547,447
Net Income	249,611
Total Equity	3,797,058
TOTAL LIABILITIES & EQUITY	3,889,628

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
June 2023

	Jun 23
Income	
Combined Tax Revenues	
Measure W Revenues	42,059
Property Tax Revenues	
Property Tax Revenues	6,145
Total Property Tax Revenues	6,145
\$200 Parcel Tax for Fire	1,859
Total Combined Tax Revenues	50,062
Lease Income	2,500
Interest Income	3
Total Income	52,566
Expense	
Payroll Expenses	
Wages	4,808
Employer Payroll Taxes	765
Payroll Service	141
Total Payroll Expenses	5,713
Fire Dept Expenses	
Equipment & Tools	3,156
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	50
Total Fire Dept Expenses	5,706
Grant Spending	3,408
Community Classes & Functions	
Community Center Functions	1,700
Rental Expense	350
Other Community Expenses	90
Total Community Classes & Functions	2,140
Meeting Expense	1,516
Bookkeeping	918
Health Insurance	917
Grounds Maintenance/Gardening	810
Receipts Outstanding	
CG Receipts Outstanding	563
Total Receipts Outstanding	563
Utilities	
Electric	107
Telephone	7
Total Utilities	114
Other Operating Expenses	21
Supplies (non-water)	17
Website Hosting & Maintenance	5
Total Expense	21,848
Net Income	30,718

1:22 PM

07/10/23

Accrual Basis

**Muir Beach Community Services District
Profit & Loss - Water (Operations,WCI)**

June 2023

	Jun 23
Income	0
Expense	
Payroll Expenses	
Wages	5,191
Total Payroll Expenses	5,191
Utilities	
Electric	1,068
Telephone	20
Total Utilities	1,088
Water Enterprise	
Water Expense & Repairs	441
Water Testing	125
Total Water Enterprise	566
Dues & Memberships	488
Bank Fees & Credit Card Fees	172
Bookkeeping	170
Grounds Maintenance/Gardening	90
Total Expense	7,764
Net Income	(7,764)

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
June 2023

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
06/02/2023	Intuit Payment Soln Acct Fee		20
06/07/2023	Intuit Pymt Soln Tran Fee		152
Total Bank Fees & Credit Card Fees			172
Bookkeeping			
06/30/2023	Mullin, Sharon	Bookkeeping/water billing	918
06/30/2023	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			1,088
Dues & Memberships			
06/01/2023	California Rural Water Assn.	Annual membership dues 2023-2024	488
Total Dues & Memberships			488
Fire Dept Expenses			
Equipment & Tools			
06/24/2023	360 Rescue LLC	Emergency rescue equalizer	2,876
06/19/2023	Fire King Fire Protection, Inc.	Service extinguishers at fire barn	280
Total Equipment & Tools			3,156
Phone, Radio Link for Bolinas			
06/11/2023	CalNet	Phone @ fire barn; 415 380-9627	50
Total Phone, Radio Link for Bolinas			50
Total Fire Dept Expenses			3,206
Health Insurance			
06/14/2023	CALPERS	Halley	917
Total Health Insurance			917
Other Operating Expenses			
06/30/2023	Mullin, Sharon	Parking & tolls	21
Total Other Operating Expenses			21
Supplies (non-water)			
06/16/2023	Goodman Building Supply	Supplies for CC	17
Total Supplies (non-water)			17
Utilities			
Electric			
06/16/2023	SMITH, Brent (1104)	Credit for electricity usage	8
06/26/2023	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	71
06/26/2023	PG&E Firehouse 6226-2	Electric - Firehouse	36
06/26/2023	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	297
06/26/2023	PG&E Pumping from Wells 745-7	Pumping	763
Total Electric			1,175
Telephone			
06/01/2023	Ooma	Telephone	7
06/04/2023	Ooma	Telephone	7
06/17/2023	Ooma	Telephone	7
06/29/2023	Ooma	Telephone	7
Total Telephone			27
Total Utilities			1,202
Water Enterprise			
Water Expense & Repairs			
06/30/2023	Blank, Stephanie	Water team mileage for FY 22-23	441
Total Water Expense & Repairs			441

1:22 PM

07/10/23

Accrual Basis

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
June 2023

Date	Name	Memo	Amount
Water Testing			
06/01/2023	Public Health Laboratory	Water testing; acct. 733	125
Total Water Testing			125
Total Water Enterprise			566
TOTAL			7,676

COMPENSATION REPORT

Name	7/1/2021 to 7/1/2022 to		Notes	
	6/30/2022	6/30/2023		
Halley	Mary	79,137	81,900	Hire date 7/10/17. Salary incr to \$72,000 eff 6/1/19. Incr to \$78,000 7/21. 5% CPI incr to \$81,900 eff 5/22.
Blank	Thiemo	13,767	14,922	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	11,275	13,150	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	5,967	5,526	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	2,400	2,400	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400.
Karel	Ernst	3,749	2,428	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gove	Christopher	2,500	0	Hire date 6/1/21. Salary \$30,000. 8/1/21 change to independent contractor. No change in de minimus pay.
		\$ 118,795	\$ 120,326	

Muir Beach Community Services District: Budget vs. Actual - year-to-date

General - Revenue and Expenses Apportioned To All Departments

6/30/2023

Gen Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Property Taxes (Unassigned)	131,500	140,049	107%
	Excess ERAF (Unassigned)	100,000	98,765	99%
	Grants/donations (Unassigned)			
	Interest Income (Unassigned)	40	40	100%
	Other Income (Unassigned)	-	7,500	
	Gen Revenue Total:	231,540	246,354	106%

Gen Expense	Category	FY22/23 Budget	FY23/23 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	9,500	9,751	103%
	Bookkeeping	15,000	11,569	77%
	Dues & Memberships	1,700	2,191	129%
	Insurance (DM Health) *	10,100	10,717	106%
	Insurance (Umbrella)	5,500	5,078	92%
	Insurance (Board Workers Comp)	110		0%
	Insurance (DM Workers Comp) *	1,580	1,208	76%
	Interest Expense	3,621	3,624	100%
	Legal Fees	1,000	827	83%
	Meetings (inc Minutes) *	3,500	1,700	49%
	Office & Postage *	2,500	4,499	180%
	Other Operating	300	322	107%
	Payroll (DM) - Total *	82,000	81,900	100%
	Payroll Employer Taxes (DM) *	6,273	6,265	100%
	Payroll Service *	1,800	1,715	95%
	Permits & Fees	2,500	1,939	78%
	Repair & Maint (non-water)	500	-	0%
	Tree Management Program	6,000	675	11%
	Supplies	50		0%
	Utilities (Telephone-RingCentral)	400	400	100%
	Website & Document Managment *	500	404	81%
	General Expense Total:	154,434	144,784	94%
	General Expenses (Net of Dept Allocations Total):	107,333	97,521	91%

General Balance (Prior to Dept Allocations) :	77,106	101,570	132%
Gen Balance (After Dept Allocations):	124,207	148,833	120%
Loan Payment(Marin County 12/5/19-3yr):	(103,460)	(103,460)	100%
Gen Balance (After Loan Payment):	20,747	45,373	

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) Capital
 Improvement Projects: Fire = 10%, Rec = 10%, Roads = 10% (DM Salary, DM Payroll taxes + service,
 DM Healthcare, DM WC)

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Fire Department				
6/30/2023				
Fire Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Special Parcel Tax for Fire	41,308	41,337	100%
	Grants/Donations for Fire (Misc)	-		
	Grants for Fire (Measure C)	12,000	12,472	104%
	Grants for Fire (Measure W)	50,000	74,759	150%
	Grants for Fire (FVA Firehouse)	50,000		
	Grants for Fire (West Marin)	8,400		0%
	Fire Revenue incl Cap Imp Rev:	161,708	128,568	80%
	Deduct Cap Imp Revenue:	(50,000)	-	
	Fire Operations Revenue:	111,708	128,568	115%

Fire Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Credit Card Receipts Outstanding		648	
	Emergency Preparedness	2,500	-	0%
	Dues: Membership	330	316	96%
	Fire Chief Stipend	30,000	30,000	100%
	Fire Equip & Tools	10,000	4,421	44%
	Fire Training/Certification	2,100	176	8%
	Fire Truck Maint & Repair	8,000	7,549	94%
	Grant Spending	9,000	2,500	28%
	Insurance: VFIS	5,611	5,611	100%
	Insurance: Workers Comp	2,500	2,867	115%
	Legal	500		0%
	Other Operating (Fire)	1,500	3,768	251%
	Supplies: Medical	1,000	453	45%
	Supplies: Sta wear/Turnouts	2,000	837	42%
	Utilities: Electric	300	204	68%
	Utilities: Phone, Radio	600	616	103%
	Dedicated Expense Sub-Total:	75,941	59,966	79%
	Fire Operations Expense Total:	75,941	59,966	79%
	Fire Operations Balance:	35,767	68,602	192%
	Fire Station Donations/Grants	40,000		
	Fire Station Expenditures	27,301		
	Funds Remaining	12,699		

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Recreation Department

6/30/2023

Rec Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	-	
	Grants/Donations for Rec	177,952	11,000	
	Measure A Tax	16,393	24,316	148%
	Rentals	6,000	3,875	
	Rec Operations Revenue Total:	201,345	39,191	19%
	Rec Ops non-Measure A Total:	184,952	14,875	8%

Rec Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Community Center Classes	-	-	
	Community Center Functions	8,000	6,010	75%
	Grant Spending (Rec)	177,952	17,847	10%
	Legal Fees (Rec)	-	-	
	Measure A Projects	16,393	8,702	53%
	Other Operating (Rec)	100	90	90%
	Grounds Maintenance	11,400	9,675	85%
	Payroll (Rec)	7,500	7,926	106%
	Payroll (Rental Coordinator)	4,200	4,200	100%
	Payroll Employer Taxes (Rec)	574	606	106%
	Payroll (WC-Rec)	600	709	118%
	Rental Expenses (CC)	500		0%
	Repairs & Maintenance (Rec)	1,500	1,539	103%
	Trails Maintenance	1,800	250	14%
	Supplies (CC)	500	1,177	235%
	Utilities: Elec (CC)	800	751	94%
	Utilities: Phone (CC-Ooma)	65	75	115%
	Utilities: Propane (CC)	150	70	47%
	Utilities: Refuse (Rec)	1,800	1,406	78%
	Dedicated Expense Sub-Total:	233,834	61,033	26%
	Non-Measure A Expense Total:	217,441	52,331	24%
	Rec Ops Balance(including Restricted Revenue):	(32,489)	(21,842)	67%
	Rec Ops Balance(non-Measure A):	(32,489)	(37,456)	115%

Budget for Capital Spending:

Measure A: CC Deck/Siding-Oil	8,000	8,702
Measure A: CC Deck Curtains	8,000	
Measure A: Trail Improvement-SC	19,000	
Prop 68: Parking Project	192,952	
Total Spending:	227,952	

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Roads Department

6/30/2023

Roads Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	Roads Operations Revenue Total:	-	-	

Roads Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Gen Exp (10% Share): p/project			

Dedicated Expenses:

Compromise Agreement				
Legal Fees (Roads)	1,000			
Other Operating (Roads)	-	150		
Pay (Maintenance Sub-Contractor)				
Payroll (Roads)	-			
Payroll Employer Taxes (Roads)	-	-		
Payroll (WC-Roads)	-	-		
Repairs & Maintenance (Roads)	10,000	2,965		30%
Supplies (Roads)	-	-		
Dedicated Expense Sub-Total:	11,000	3,115		28%
Roads Operations Expense Total:	11,000	3,115		28%
 Roads Operations Balance:	 (11,000)	 (3,115)		 28%

Capital Spending:

Capital Expenditures

Total Capital Project Balance:	-	-		-
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Muir Beach Community Services District: Budget vs. Actual - year-to-date

Water Department				
6/30/2023				
Water Revenue	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	Water Service Revenue	159,600	146,144	92%
	Water Conservation Discount	(49,500)	(46,896)	95%
	Meter Reading Fee	8,260	8,084	98%
	Water Service Revenue (Misc)	2,000	495	25%
	Water Service fee Net Revenue	120,360	107,827	90%
	Meter Charge (CIP Reserves)	74,835	75,714	101%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	195,195	183,541	94%
	Move Meter Charge to Reserves:	(74,835)	(75,714)	101%
	Water Operations Revenue:	120,360	107,827	90%
	Water CIP (PE Reserves):	34,835	35,714	103%
	Water CIP (LT Reserves):	40,000	40,000	100%
Water Expense	Category	FY22/23 Budget	FY22/23 Actual	% of Budget
	General Expenses (40% Share):*	47,101	47,264	100%
	Audit	3,800	3,900	103%
	Health Insurance (DM)	4,040	4,287	106%
	Insurance (Workers Comp)	632	483	76%
	Meetings (incl Minutes)	1,400	680	49%
	Office & Postage	1,000	1,800	180%
	Payroll (DM) - Total	32,800	32,760	100%
	Payroll Employer Taxes (DM)	2,509	2,506	100%
	Payroll Service	720	686	95%
	Website & Doc Management	200	162	81%
	Gen Exp (Water Ops 40% Share):	47,101	47,264	100%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	4,500	4,705	105%
	Bookkeeping (Water)	5,860	4,624	79%
	Debt (Due to DT - 10yrs/no int)	1,000	-	0%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Dues & Memberships (Water)	475	339	71%
	Grant Spending	-	-	
	Insurance (Water)	3,000	2,734	91%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	500	90	18%
	Pay (Maintenance Sub-contractor)			
	Payroll (Compromise - WM)			
	Payroll (Water Team)	29,400	30,500	104%
	Payroll (Other water salaries)	-	-	

Muir Beach Community Services District: Budget vs. Actual - year-to-date

Water Department			
	6/30/2023		
Payroll Employer Taxes (Water)	2,249	2,333	104%
Payroll Employer (WC)	1,600	1,603	100%
Permits & Fees (Water)	1,650	1,837	111%
Rep & Maint incl Grant Spending	10,000	13,404	134%
Supplies (Water)	-	-	
Testing (Water)	6,000	4,547	76%
Treatment (Water)	5,000	912	18%
Utilities: Electric (Water)	11,000	11,071	101%
Utilities: Telephone (Water-Ooma)	420	368	88%
Dedicated Expense Sub-Total:	86,254	79,067	92%
Water Operations Expense Total:	133,355	126,331	95%
 Water Conservation Reserve (Beginning Balance):	 49,500	 49,500	
Water Conservation Reserve (Discounts):	(49,500)	(46,896)	95%
Water Conservation Reserve (Ending balance):	-	2,604	
 Water Operations Balance :	 (12,995)	 (18,504)	 142%
 Water Capital Improvements (Beginning PE Balance):	 40,375	 40,375	
Water Capital Improvement (Balance to PE Reserves):	34,835	35,714	103%
Water Capital Improvement (Capital spending):	-	(16,750)	
Water Capital Improvement (Change to PE Reserve):	75,210	59,339	79%
Water Capital Improvements (Beginning LT Balance):	113,335	113,335	100%
Water Capital Improvement (Balance to LT Reserves):	40,000	40,000	100%
Water Capital Improvement (Change to LT Reserve):	153,335	153,335	100%
Water Capital Improvement (Net PE and LT Reserves):	228,545	212,674	93%

Notes: Meter Reading Charge (\$2400) + Water Bookkeeping (\$5860) = \$8260

FIRE DEPARTMENT REPORT
CHRIS GOVE
July 26, 2023

MERA

The project is underway and is reported to be on schedule for November 2023 completion.

FIREHOUSE

Supervisor Rodoni has informed us that \$100,000 will be available for fire house construction costs. This discretionary allocation is from the Marin County General fund. The stipulation is that we must use these funds by the end of calendar 2023. We are so grateful to the Supervisor for his support.

We were however unsuccessful in obtaining construction funds via a collaborative West Marin/Marin County Fire grant application for State/Federal funds.

MEDICAL EQUIPMENT GRANT

We were informed that we will likely receive funding for new medical equipment. The final amount could be as much as \$50,000. We are very grateful to the efforts of MCFD Deputy Chief Martinelli for his work on this grant.

BBQ

Once again we had a great BBQ.

We await the final tally but the net proceeds were approximately \$47,249 (see attached spreadsheet).

As always thank you for allowing us to be of service

Chris Gove
Chief MBVFD

2023 MBVFA Site Income

Payment Method	Cash	Credit Card	Checks	PayPal	2023 Totals by Site	2022 Totals by Site	YOY Growth
Parking	\$7,917	\$906			\$8,823	\$13,670	(\$4,847)
Field	\$13,416	\$9,091			\$22,507	\$22,443	\$64
Toon Town	\$4,038	\$3,915			\$7,953	\$11,227	(\$3,274)
Raffle	\$1,765	\$799	\$2,792	\$25	\$5,381	\$7,067	(\$1,686)
Donations (Post April 1)		\$525	\$1,769	\$544	\$2,837	\$2,050	\$787
Merchandise	\$3,991	\$10,113	\$301		\$14,405	\$18,633	(\$4,228)
Merchandise (4/1-5/27)		\$1,121			\$1,121		\$1,121
Food Sales	\$1,424				\$1,424	\$569	\$855
Main Gate Walk-Ins	\$1,887				\$1,887	\$1,533	\$354
Bridge Walk-Ins	\$1,320				\$1,320	\$988	\$332
Boots	\$1,002				\$1,002	\$181	\$821
Petty Cash	(\$381)				(\$381)		
TOTALS	\$36,379	\$26,470	\$4,862	\$569	\$68,279	\$78,361	(\$10,082)

- 2023 Expense estimate is \$30,000. Anticipated Net income is ~\$38,000
- 2022 Expenses were \$31,082. Net income was \$47,209
- Overall sales down ~13% YOY

2023 MBVFA Site Income

Food Sales Detail	Cash	Tickets	Value	Total	% of Sales	2023 Items sold	2022 Items sold	YOY Growth
Meals	\$27	5953	\$11,906	\$11,933	39%	746	750	-4
Beer	\$24	4624	\$9,248	\$9,272	30%	1159	993	166
Wine		2363	\$4,726	\$4,726	15%	591	550	41
Crepes	\$0	1312	\$2,624	\$2,624	9%	262	125	137
Desserts	\$1,408	1023	\$2,046	\$3,454	7%	864	437	426
Soft Drinks/Water	\$0	0	\$0	\$0			598	-598
Totals	\$1,459	15275	\$30,550	\$32,009	100%			

- Soft Drinks/Water tickets missed. Odds are that it was similar to 2022
- Ticket counting was calculated using the same methods YOY.
- Food and drink sales up overall while overall sales were down over 12%????

2023 MBVFA Net Income

Payment Method	Cash	Credit Card	Checks	PayPal	Totals by Site
Parking	\$12,855	\$814.80			\$13,670
Field	\$14,769	\$7,673.59			\$22,443
Toon Town	\$8,263	\$2,964.45			\$11,227
Raffle	\$2,315	\$630	\$ 4,026.00	\$96.62	\$7,067.15
Donations via Raffle			\$ 2,050.00		\$ 2,050.00
Merchandise	\$3,793	\$14,576.26		\$264.13	\$18,633.39
Food Sales	\$569				\$569.00
Main Gate Walk-Ins	\$1,533				\$1,533
Bridge Walk-Ins	\$958				\$958
Boots	\$181				\$181
Sub Totals	\$45,236.00	\$26,658.63	\$ 6,076.00	\$361	
Total Income					\$78,331.38
Expenses					(\$31,082.00)
NET TOTAL					\$47,249.38

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

General:

Board of Directors – Board President Paul Jeschke will be relocating out of the District this fall. The Board will wait to receive an official resignation effective date before initiating the 60-day period to nominate and approve a new appointment to the Board. The District Bylaws prohibit district resources and staff from being used in any campaigning for the new appointment.

Remote meetings – the District will continue to hold remote meetings as needed under the original Brown Act with special noticing provisions and posting requirements. Public attendance continues to be higher when held remotely.

Water:

Redwood Creek Stream Monitoring – stream height at .75 and discharge at 1.48 are still well above required on-site monitoring levels.

Water Reports – all drought reports have been submitted through June 2023.

Leak Detection – one larger leak was discovered and repaired over the past few months and the “unaccounted for” water was down by 45% (from the high in March) for the 7/16 bi-monthly water billing period.

PWB Insurance claim – after successfully winning our claim for restitution, we were just informed that the District will now receive our full \$5,000 deductible that was not reimbursed at the time of the claim.

Fire:

Firehouse – PGE electrical permit has been submitted. MERA project construction continues onsite through November.

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 – the Board appointed Director Murray as new MBCSD Board representative to the MWPA.

Recreation:

MB Community Center – still waiting for delivery of new deck roof glass to replace several broken panes and repair the cracking seals. Chris Gove may try sourcing from a different vendor. The CC Parking Project continues to move forward.

Sent letter to Marin Clean Energy (MCE) as directed at the 6/26 MBCSD Board Meeting for preliminary inquiring for any funding or support opportunities for making MBCC a resiliency center. Here was the response: *MCE is very interested in supporting resiliency efforts in our service area. Our storage programs are currently closed but we are reviewing opportunities and pathways to support future projects such as the one needed in Muir Beach. We will have a more formal path forward later this year and would be happy to reach out to you at that time. In the meantime, the [state's Self Generation Incentive Program](#) is another option for potential funding for your project although you will need support from a project developer to help apply for this funding.*

MB Community Center Rentals – resident rentals and community events will continue to be limited during the July/August/September construction period.

Prop 68 Per Capita Recreation grant – the construction contract agreement is executed. Refuse enclosure dismantled. Cement color has been selected. Rodas Brothers Construction is set to begin on-site July 24, and continue for 12 weeks, wrapping up in the first week of October. The MBCC will be without a garbage enclosure for the duration of the project. Will submit first Prop 68 Request for Reimbursement for pre-construction costs and initial construction costs to OGALS grants manager by 8/1.

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

Parks and Trails – trails, pathways, and picnic area continue to require extensive weed whacking due to excessive growth.

Roads:

Charlotte's Way – will begin coordinating 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 – will try to get cost estimate before fall.

Communications:

Cybersecurity Committee – Director Murray continues to Chair and move the committee forward in scouting out investigative resources and opportunities for our district to evaluate the district's vulnerabilities and possible security improvements. Based on some recommendations to-date, we have added a second auxiliary backup drive to the DM laptop – as the District Office desktop already had an existing auxiliary backup drive. I inquired on the additional recommendation that the DM laptop be encrypted, but the computer technician that the District uses warned against installing for fear of creating other more problematic issues. Some initial testing and other security enhancement solutions are under consideration that cannot be discussed in a public venue or in the public DM report.

Website – have completed annual financial page update revised with FY22-23 actuals and graphs, then as always, continuing to update pages and post routine documents, and do security updates on the website.

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

Finance:

Audits – audit costs up 20% this year under new three-year contract and FY22-23 audit engagement letter signed. Audit price under previous four-year estimate couldn't be sustained by the auditor for another year going forward but new contract still favorably less than being charged to other local districts.

Budget – district finances closed out June 2023 on budget. 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 the Board is being asked to approve a temporary interfund loan from the Water Lower Tank fund at 7/26 Board meeting to start August 1, similar to last year, with re-payment scheduled at the end of December. This will bridge operational cashflows until next property tax revenue installments. The district currently has no debt obligations which should improve operational and unassigned cashflow by the end of FY23-24 if spending remains steady under the current proposed budget.

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 – SDRMA Worker's Compensation FY22-23 audit now completed.

District Office Business – we are in our third month of our bank's 'positive pay' system – where the bank verifies every check submitted for payment on our account against a list we transmit from Quickbooks every time checks are issued – and it seems we are now needing to verify every check on the list daily before 11am or else it will be declined for payment. I have called our bank several times trying to sort out why we need to re-approve checks that are on our list for payment. 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

MUIR BEACH COMMUNITY SERVICES DISTRICT

Interfund Loan Agreement

Parties: This Interfund loan agreement is between the Muir Beach CSD Water Enterprise (Water Fund-Lower Tank Reserves) and the Muir Beach CSD Governmental Services (General Fund).

Date: July 26, 2023

Amount: \$130,000.00

Term: August 1, 2023 to December 31, 2023

Loan period: 5-Months

Interest Rate: 0%

Schedule of Payments: 1-single payment of \$130,000 to be transfer/paid from the General Fund to the Lower Tank Reserves on January 1, 2024

Purpose: This agreement documents the interfund transfer of funds from the Water Fund – Lower Tank Reserve which is a Restricted account governed by California Constitution Article XIII D, section 6, and Prop 218, and which, the District does not anticipate using the funds for the purpose of replacing the Lower Water Tank for another 6-10 years on the current planned capital replacement schedule. This agreement allows for the temporary authorization for these Water funds to be used by the General Fund for Unassigned operational and general expenses to bridge a short-term gap between current General Services expenses and FY 2023-24 Property Tax and General Services revenues.

Approved this 26 day of July, 2023 by the following vote of the Board of Directors.

Ayes:

Absent:

/s/
Paul Jeschke, Board President

Attest:

/s/
Mary Halley, District Manager



Draft-Budget

Fiscal Year 2023/2024

Final Draft-Version for July 26, 2023 Board Meeting

The proposed FY23/24 Draft-Budget is being presented to the MBCSD Board for final review with the expectation of comment and approval. 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.

The July 26, 2023 version of the FY23/24 Draft-Budget is projected to have year-end unrestricted funds of \$25,296. 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 be asked to approve another 5-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 \$130,000 to cover General cash liquidity in the interim but is still less than the required 85% of the expected General revenues received by loan due date. All previous district loans and interfund 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 water service fee revenue decreased by \$5,535 or 3.6% from the previous year, even after the 5% CPI increase, with actual total net service fees decreasing by 10%. With water usage down, and even with a 4.2% rate increase for this year, estimated revenue will still be (\$7,600) less than last year's estimated budget and will result in a projected \$(22,298) loss in net income for FY23-24. Most of this loss is due to decreased water usage, 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 under tight cost control. Alternatively, projected restricted Water Capital Reserves should 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 \$426,126 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 7/12 – 10/5/2023. 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 \$(39,758) in deficit spending for recreational activities/events but may cover the rental coordinator salary which helps to facilitate this revenue generation. Repairs and maintenance is increased to \$3,000 to include a \$1,500 allowance for annual volleyball court maintenance. The Community Events budget remains at \$8,000 with an additional discretionary reserve of \$2,000 from Xmas Fair donations.

Please note:

- Fire Department Budget has been reviewed and approved by Fire Chief Gove.
- The Final FY23/24 Draft-Budget, including complete June 2023 actuals, is being presented at the July 26, 2023 Board Meeting for any last comments and Final approval.

General - Revenue and Expenses - 40% of Specific Expenses* Apportioned To Water Department Only							
			Jul2021-June2022		Jul2022-June2023		
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	140,049	141,500
	Excess ERAF (Unassigned)		92,000	111,669	100,000	98,765	100,000
	Grants/Donation (unassigned)			-			
	Interest Income (Unassigned)		40	40	40	40	40
	Other Income (Unassigned)			100		7,500	30,000
	Gen Revenue Total:		219,040	242,428	231,540	246,354	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 *	11,200
	Bank & Credit Card Fees (District) F		-		-		-
	Bookkeeping F		15,000	13,133	15,000	11,569	12,000
	Dues & Memberships F		1,600	1,665	1,700	2,191	2,200
	Insurance: Health (DM) F		9,800	10,093 *	10,100	10,717 *	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	108	110
	Insurance: WComp (DM) F		1,100	1,567 *	1,580	1,100 *	1,640
	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	1,700 *	1,500
	Office & Postage F		1,500	2,070 *	2,500	4,499 *	2,500
	Other Operating V		500	142	300	322	330
	Payroll: Salary (DM) F		78,000	78,680 *	82,000	81,900 *	85,000
	Payroll: Employer Taxes (DM) F		5,967	6,019 *	6,273	6,265 *	6,503
	Payroll Service: Fees F		1,800	1,843 *	1,800	1,715 *	1,720
	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	404 *	500
	Gen Exp Total:		152,967	147,837	154,434	144,784	145,953
Gen Balance (Prior to Dept Allocations) :			66,073	94,591	77,106	101,570	125,588
	Gen (Dept Allocations):		44,627	45,021	47,101	47,221	48,505
Gen Balance (After Dept Allocations) :			110,700	139,612	124,207	148,790	174,093
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	45,330	174,093
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-June2023	
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	41,337 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	74,759 R	75,000
	Grants for Fire (VFA Firehouse) CE		- A	50,000	- A	-
	Grants for Fire (West Marin)	8,400	8,400 R	8,400	- R	16,800
	Fire Operations incl Cap Imp Rev:	85,242	122,535	161,708	128,568	146,842
	Deduct Cap Imp Revenue:	-	-	(50,000)	-	-
	Fire Operations Revenue:	85,242	122,535	111,708	128,568	146,842
Fire Expense	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	11,569	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	4,421	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	2,500	20,000
	Insurance: VFIS	5,700	5,695	5,611	5,611	5,596
	Insurance: WComp	2,500	3,358	2,500	2,867	3,000
	Legal Fees	500	-	500	-	500
	Pay: Stipend (FC)(Measure W)	27,500	27,500	30,000	30,000	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	3,768	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	204	220
	Utilities: Phone, Radio	1,150	1,435	600	616	620
	Dedicated Expense Sub-Total:	76,330	73,079	78,741	59,318	81,256
	Fire Operations Expense Total:	76,330	73,079	78,741	59,318	81,256
	Fire Ops Balance (Restricted Revenue):	8,912	49,456	32,967	69,250	65,586

Recreation Department						
			Jul2021-June2022		Jul2022-June2023	
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	6,010	A 8,000
	Grant Spending (Rec)	25,668	37,404	177,952	17,847	177,952
	Insurance: Wcomp (Rec)	173	280	600	709	750
	Legal Fees (Rec)	-	-	-	-	-
	Measure A Projects	37,442	10,843	R 16,393	8,702	R 69,000
	Other Operating	100	-	100	90	100
	Pay (Maintenance Sub-Contractors)	11,400	11,250	11,400	9,675	9,700
	Payroll (Rec)	8,600	8,367	7,500	7,926	7,950
	Payroll Employer Taxes (Rec)	658	586	574	606	608
	Rental coordinator	3,250	1,400	4,200	4,200	4,200
	Rental Expense (CC)	500	-	500	-	500
	Repairs & Maintenance (Rec)	1,500	689	1,500	1,539	3,000
	Trails Maintenance (budget)	3,000	3,828	1,800	250	1,500
	Supplies (Rec)	1,000	616	500	1,177	1,000
	Utilities: Elec (Rec)	800	735	800	751	800
	Utilities: Phone (Rec - Ooma)	65	64	65	75	80
	Utilities: Propane (Rec)	150	70	150	70	70
	Utilities: Refuse (Rec)	1,200	1,417	1,800	1,406	1,500
	Dedicated Expense Sub-Total:	103,706	80,399	233,834	61,033	286,710
	Non-Measure A Expense Total:	66,264	69,556	196,392	52,331	217,710
	Rec Ops Balance (Including Restricted Revenue):	(64,664)	(56,091)	(32,489)	(21,842)	(60,590)
	Rec Ops Balance (non-Measure A):	(64,664)	(68,556)	(11,440)	(37,456)	(34,758)
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					(5,000)
	Measure A: CC Parking Project					(64,000)
	Prop 68 Grant: CC Parking Project					(177,952)
	Total Capital Spending:					(241,952)

Roads Department						
			Jul2021-June2022		Jul2022-June2023	
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)	-			150	300
	Pay (Maintenance Sub-Contractors)	1,000	450	-	1,725	1,700
	Payroll (Roads)	-	488	-	-	
	Payroll Employer Taxes (Roads)	-	37	-	-	
	Repairs & Maint (Gen Exp/Roads)	10,000	5,755	10,000	1,240	10,000
	Supplies (Roads)	-	-		-	
	Dedicated Expense Sub-Total:	11,000	53,400	11,000	3,115	13,000
	Roads Operations Expense Total:	11,000	53,400	11,000	1,700	13,000
	Roads Ops Balance (Unassigned Revenue):	(11,000)	(53,400)	(11,000)	322	(13,000)
					81900	
	Capital Spending:					
	Sunset Way Project	(40,000)	(170,022)	(1,800)	1,715	-
	Charlotte's Way Contribution		(38,000)		-	
	Total Capital Spending:	(40,000)	(208,022)	(1,800)	1,715	-

Water Department							
			Jul2021-June2022		Jul2022-June2023		
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
	Water Conservation Discount		(54,500)	(47,117)		(49,500)	(46,896)
	Meter Reading Fee + Bookkpg	F	7,860	7,745	A	8,260	8,084
	Water Service Revenue (Misc)	V	500	8,276	A	2,000	495
	Water Service Fee Net Revenue		134,460	120,583		120,360	107,827
	Water Cap Impr (Meter Charge)	F	71,270	72,242	A	74,835	75,714
	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
	Move Meter Charge to Reserves:	F	(71,270)	(72,242)		(74,835)	(75,714)
	Water Operations Revenue:		140,960	127,083		120,360	107,827
	Total Cap Imp (Meter Charge):		71,270	72,242		74,835	75,714
	Water CIP (PE Reserves):		31,270	29,272		34,835	35,714
	Water Cap (LT Reserves):		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	47,221	48,505
	Dedicated Expenses:						
	Bank Credit Card Fees (Customer)	V	5,150	4,259	4,500	4,705	4,500
	Bookkeeping (Water)	V	5,460	4,905	5,860	4,624	6,140
	Debt (Due to DT-10 years/no int)		3,350	-	1,000	-	1,720
	Debt (Due to GF-20 years/no int)		2,600	-	2,600	-	2,600
	Dues & Memberships (Water)	F	450	465	475	339	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	1,603	1,650
	Legal Fees (Water)	V	1,000	-	1,000	-	1,000
	Other Operating (Water)	V	500	217	500	90	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	30,500	30,500
	Payroll Employer Taxes (Water)	F	2,249	2,203	2,249	2,333	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	13,404	10,000
	Testing (Water) non-full panel yr	V	2,500	3,063	6,000	4,547	3,500
	Treatment (Water)	V	5,000	4,678	5,000	912	5,000
	Utilities: Elec (Water)	V	12,100	10,329	11,000	11,071	11,000
	Utilities: Tel (Ooma)	F	380	394	420	368	400
	Dedicated Expense Sub-Total:		95,709	75,223	86,254	79,067	86,133
	Water Operations Expense Total:		140,336	120,244	133,355	126,288	134,638
	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)	(18,461)	(22,198)
	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 6/30/23	\$ 390,540	\$ 25,867	\$ -	\$ (52,137)	\$ 364,270	\$ (60,691)	\$ 627,207
Sources of Income								
	Income		\$ 5,000	\$ -	\$ 30,040	\$ 35,040	\$ 112,440	\$ 147,480
	Expenses	\$ (81,256)	\$ (39,758)	\$ (13,000)	\$ (97,448)	\$ (231,462)	\$ (86,133)	\$ (317,595)
	Overhead Allocation from Gen.						(48,505)	(48,505)
	Net Income from Operations	\$ (81,256)	\$ (34,758)	\$ (13,000)	\$ (67,408)	\$ (196,422)	\$ (22,198)	\$ (218,620)
	Depreciation	\$ -	\$ -	\$ -		\$ -		\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -		\$ -		\$ -
	Tax/Fee Initiatives	\$ 43,042	\$ 43,168	\$ -	241,500	\$ 327,710		\$ 327,710
	Grants	\$ 103,800	\$ 177,952	\$ -	-	\$ 281,752		\$ 281,752
	Other (WCI reserve)	\$ -					77,000	\$ 77,000
	Total Sources	\$ 65,586	\$ 186,362	\$ (13,000)	\$ 174,093	\$ 413,040	\$ 54,802	\$ 467,842
Uses of Income								
	Capital Expenditures	\$ -	\$ (246,952)	\$ -		\$ (246,952)		\$ (246,952)
	Transfer of Water Funds to WCI	\$ -		\$ -			(77,000)	\$ (77,000)
	Loan Payments (None)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total Uses	\$ -	\$ (246,952)	\$ -	\$ -	\$ (246,952)		\$ (323,952)
Change in Cash Flow from Operations		\$ 65,586	\$ (60,590)	\$ (13,000)	\$ 174,093	\$ 166,088	\$ (22,198)	\$ 143,890
Ending Cash Balance	(projected 6/30/24)	\$ 456,126	\$ (34,723)	\$ (13,000)	\$ 121,956	\$ 530,358	\$ (82,889)	\$ 771,097
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)							\$ (60,691)	
	Debt payment						\$ -	
	Net Operating Income/Loss						\$ (22,198)	
	Projected Debt Balance 6/30/24						\$ (82,889)	
1. Capital Expenditures:	A. Measure A: \$69,000							
	B. Prop 68 Rec Donations \$5000							
	C. Prop 68 Rec Project \$177,952							
2. Inter-depart Loan	8/1 - 12/31/23 \$130,000							
3. Restricted Funds	Projected Balance 6/30/24	\$ 456,126					\$ 289,675	\$ 745,801
4. Assigned Funds	Projected Balance 6/30/24						\$ (82,889)	\$ (82,889)
5. Unrestricted Funds	Projected Balance 6/30/24							\$ 25,296
6. Inter-depart Loan	Projected Balance 6/30/24							\$ -
7. Unrestricted Funds	Projected Cashflow Balance							\$ 25,296