



# **MUIR BEACH COMMUNITY SERVICES DISTRICT**

19 Seacape Drive Muir Beach, CA 94965 415 383 9969 [www.muirbeachcsd.com](http://www.muirbeachcsd.com)

## **AGENDA**

### **Regular Meeting of the Board of Directors**

**Closed Session (Board will Convene in Open Session in order to report)**

**Public Hearing for Water Rate Increase**

**Wednesday, May 28, 2025**

**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, 40 Sunset Way, 209 Sunset Way, and 23 Starbuck Drive 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.*

<b>6:45 pm</b>	<b>Item 1: Call to Order</b>
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**Board:** Christine Murray (Board President), Steven Shaffer (Board Vice-President), Leighton Hills (Director), David Taylor (Director), and Nikola Tede (Director)

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

<b>Item 2: Public Comment (if any) for Closed Session</b>
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<b>Item 3: Closed Session (Directors and District Manager)</b>
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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)

<b>7:00 pm</b>	<b>Item 4: Reconvene in Open Session</b>
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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:

## **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 Quarterly Financial Reports dated 4/30/25. (See attached)
- B. Approval of Draft Minutes from Regular Board Meeting on 3/26/25. (See attached)

## **Item 7: Items Removed from Consent Calendar**

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

## **Item 8: Fire Chief Report including Fire House Update – Chris Gove**

Fire Chief Chris Gove will present his report and give an update on the Firehouse project status including permitting, project manager search, and next steps needed to prepare for contractor recommendations to present to the Board for consideration, selection, and final approval at an upcoming Regular or Special Board meeting.

## **Item 9: District Manager Report – Mary Halley**

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

## **Close Regular Board Meeting and Open Public Hearing**

## **Item 10: Public Hearing for Water Rate Increase**

The District's ability and procedures for setting water rates are regulated by Prop 218 under CA Civil Code. Water rate ordinances and rates can be extended by a maximum of 5-years with the current ordinance expiring 6/30/2025. Notice of Public Hearing for Water Rate Increase to be held on May 28, 2025 at Regular Board Meeting, with a 45-day public comment period, was distributed/posted on April 14, 2025 (See attached)

Procedure:

- A. Public Hearing
  - 1. Board may provide a report
  - 2. Public testimony
  - 3. Board President will do "last call" for any protest votes
- B. District Manager will count Protest Ballots and report results to Board
- C. Board will report results of Protest Ballots

1. if a majority of protest votes 50%+1(79) are received, the Board shall not proceed with further consideration of the rate increase
  2. if no majority of protest votes 50% (78) or less are received, the Board may proceed with discussion of ordinance by Board members and vote
- D. Vote regarding Draft-MBCSD Water Rate Ordinance 2025-1  
(See attached Draft – MBCSD Water Rate Ordinance 2025-1)

**Background:**

At the January 29, 2025 Board meeting, District Manager Halley presented data on the current status of the Water Department's revenues, expenses, use trends, and finances, with the recommendation that a modest water rate increase of 15-20% would be needed to maintain water revenues at consistent levels as water use declines due to water conservation. At that meeting, the Board directed DM Halley and Director Hills to develop a water rate increase proposal to cover the next 5-years to be considered for implementation in the next FY25/26 budget cycle. The current recommendation, based on the data presented at the January meeting, is for a 15% increase to be charged singularly to the Service Fee plus an April 2025 CPI (1.3%) adjustment to be applied both to the Service Fee and the Meter Charges which cover capital improvements. The new MBCSD Water Rate Ordinance 2025-1 reflects these changes for the next 5-year period starting FY2025/26 through FY2029/30.

	<b><i>Close Public Hearing and Resume Regular Board Meeting</i></b>
	<b>Item 11: Open in Regular Board Meeting – FY2025-26 Draft-Budget – First Review</b>

The first reading of the proposed FY2025-26 Draft-Budget will be presented by the District Manager for discussion and preliminary review. (See attached FY2025-26 Draft-Budget – May 2025) The Budget Hearing and final approval of the FY2025-26 Budget will be at the July 23, 2025 Regular Board meeting.

	<b>Item 12: Public Open Time</b>
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**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.

	<b>Item 13: Recognitions &amp; Board Member Items</b>
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Board member recognitions and pending events of interest to the community.

	<b>Item 14: Next Meeting Date and Adjournment</b>
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**Next Board Meeting Date: Wednesday, July 23, 2025**

# Muir Beach Community Services District

## Balance Sheet

Accrual Basis

As of April 30, 2025

	Apr 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
TriC Checking	
TriC Fire	902,562
TriC Lower Tank Reserve	226,667
TriC Pipes & Equip Reserve	106,967
TriC General Fund	68,543
TriC Checking - Other	(50)
TriC Measure A	(2,056)
TriC Water	(90,733)
Total TriC Checking	1,211,900
TriC MMF - General Fund	201,756
Total Checking/Savings	1,413,656
Other Current Assets	
Due from Water Ops to Gen'l Fd	90,733
Undeposited Funds	523
Total Other Current Assets	91,256
Accounts Receivable	
Receivables	(1,742)
Total Accounts Receivable	(1,742)
Total Current Assets	1,503,171
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,305,973
Land	755,573
Buildings	580,973
CIP	319,024
CC Parking Project	252,302
Playground Upgrades	173,427
Equipment	149,820
Land - Fire Station	147,918
Buildings - Fire Station	128,937
Equipment - Fire Trucks	103,871
Electric Gate	9,927
Furniture & Fixtures - CC	7,684
Shed Roof	(0)
Accumulated Depreciation	(1,522,076)
Total Other Fixed Assets	2,413,353
Water System Assets	
100-Year Equipment Post 2008	651,666
Historic Water System Equipment	504,638
40-Year Equipment Post 2008	380,551
15-Year Equipment Post 2008	44,944
Mains and Valves (historic)	34,973
Wells (historic)	21,620
10-Year Equipment Post 2008	19,781
Equipt and Controls (historic)	0
Other Water System Assets	0
20-Year Equipment Post 2008	(0)
5-Year Equipment Post 2008	(0)
Accumulated Depreciation	(791,696)

# Muir Beach Community Services District

## Balance Sheet

As of April 30, 2025

Accrual Basis

	Apr 30, 25
Total Water System Assets	866,478
Invested in Capital Assets	(2,224,181)
Total Fixed Assets	1,055,650
<b>TOTAL ASSETS</b>	<b>2,558,820</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	90,733
Total Other Current Liabilities	90,733
Accounts Payable	
Accounts Payable	4,031
Total Accounts Payable	4,031
Credit Cards	
Credit Card	2,832
Total Credit Cards	2,832
Total Current Liabilities	97,596
Total Liabilities	97,596
Equity	
Retained Earnings	1,752,052
Gov't Net Position	419,393
Net Income	289,779
Total Equity	2,461,224
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,558,820</b>

**Muir Beach Community Services District**  
**Profit & Loss - Excluding Water (Operations, WCI)**  
**April 2025**

	Apr 25
<b>Income</b>	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	60,158
Refund - Educational Deductions	44,181
Total Property Tax Revenues	104,338
Measure W (TOT) Rev-Fire	45,142
\$200 Parcel Tax for Fire	17,985
Total Combined Tax Revenues	167,465
Lease Income	2,600
Recreational Activities Income	
Community Functions Income	2,000
Total Recreational Activities Income	2,000
Interest Income	3
<b>Total Income</b>	172,069
<b>Expense</b>	
Payroll Expenses	
Wages	5,188
Employer Payroll Taxes	805
Payroll Service	167
Total Payroll Expenses	6,160
Fire Dept Expenses	
Fire Chief Stipend	2,500
Uniforms & Stationwear	2,019
Other Fire Dept Expenses	493
Phone, Radio Link for Bolinas	55
Total Fire Dept Expenses	5,067
Grant Spending	2,234
Community Classes & Functions	
Community Center Functions	1,418
Rental Expense	350
Total Community Classes & Functions	1,768
Utilities	
Electric	886
Refuse Service	281
Telephone	7
Total Utilities	1,174
Permits & Fees	1,137
Bookkeeping	1,131
Health Insurance	1,116
Grounds Maintenance/Gardening	900
Website Hosting & Maintenance	305
Office and Postage	155
Receipts Outstanding	
CG Receipts Outstanding	91
Total Receipts Outstanding	91
Other Operating Expenses	32
Meeting Expense	16
Uncategorized Expenses	0
<b>Total Expense</b>	21,284

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05/08/25

Accrual Basis

**Muir Beach Community Services District**  
**Profit & Loss - Excluding Water (Operations, WCI)**  
April 2025

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	Apr 25
Net Income	150,784

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05/08/25

Accrual Basis

**Muir Beach Community Services District**  
**Profit & Loss - Water (Operations,WCI)**  
**April 2025**

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	Apr 25
Income	0
Expense	
Water Enterprise	
Water Expense & Repairs	13,908
Water Testing	420
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Total Water Enterprise	14,328
Payroll Expenses	
Wages	5,331
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Total Payroll Expenses	5,331
Utilities	
Electric	195
Telephone	22
	<hr/>
Total Utilities	216
Bank Fees & Credit Card Fees	195
Bookkeeping	170
	<hr/>
Total Expense	20,240
Net Income	<u><u>(20,240)</u></u>



**Muir Beach Community Services District**  
**Expenditures excl Payroll & Cap Assets**  
**April 2025**

Date	Name	Memo	Amount
<b>Bank Fees &amp; Credit Card Fees</b>			
04/02/2025	Intuit Payment Soln Acct Fee		20
04/04/2025	Intuit Pymt Soln Tran Fee		161
04/08/2025	Intuit Pymt Soln Tran Fee		5
04/30/2025	Intuit Pymt Soln Tran Fee		9
Total Bank Fees & Credit Card Fees			195
<b>Bookkeeping</b>			
04/30/2025	Mullin, Sharon	Bookkeeping/water billing	1,131
04/30/2025	Mullin, Sharon	Bookkeeping/water billing	170
Total Bookkeeping			1,301
<b>Fire Dept Expenses</b>			
<b>Other Fire Dept Expenses</b>			
04/23/2025	Marin County Tax Collector	Fuel charges	255
04/01/2025	Fedex Office	Printing for Disaster Council	238
Total Other Fire Dept Expenses			493
<b>Phone, Radio Link for Bolinas</b>			
04/11/2025	CalNet	Phone @ fire barn; 415 380-9627	55
Total Phone, Radio Link for Bolinas			55
Total Fire Dept Expenses			547
<b>Health Insurance</b>			
04/14/2025	CALPERS	Halley	1,116
Total Health Insurance			1,116
<b>Office and Postage</b>			
04/11/2025	North Bay Computer Systems	Reestablish network share btw office desktop an...	155
Total Office and Postage			155
<b>Other Operating Expenses</b>			
04/30/2025	Mullin, Sharon	Parking & tolls	32
Total Other Operating Expenses			32
<b>Permits &amp; Fees</b>			
04/14/2025	Marin County Treasurer	County Administration Fees	80
04/14/2025	Marin County Treasurer	County Administration Fees	911
04/14/2025	Marin County Treasurer	County Administration Fees	146
Total Permits & Fees			1,137
<b>Utilities</b>			
<b>Electric</b>			
04/23/2025	PG&E Pumping from Wells 745-7		890
04/16/2025	SMITH, Brent (1104)	Credit for electricity usage	8
04/23/2025	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	23
04/23/2025	PG&E Firehouse 6226-2	Electric - Firehouse	-28
04/23/2025	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	187
Total Electric			1,080
<b>Refuse Service</b>			
04/11/2025	United Site Services, Inc.	Portable restroom - Volleyball court	38
04/01/2025	Recology	Refuse service	243
Total Refuse Service			281
<b>Telephone</b>			
04/01/2025	Ooma	Telephone	7
04/17/2025	Ooma	Telephone	7
04/29/2025	Ooma	Telephone	7
04/04/2025	Ooma	Telephone	7

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05/08/25

Accrual Basis

**Muir Beach Community Services District**  
**Expenditures excl Payroll & Cap Assets**  
**April 2025**

Date	Name	Memo	Amount
Total Telephone			29
Total Utilities			1,390
<b>Water Enterprise</b>			
<b>Water Expense &amp; Repairs</b>			
04/04/2025	Water Components & Building Sup...	2 meters replaced, 2 for inventory	857
04/10/2025	Jerry & Don's Yager Pump & Well S...	Add 2 VFD controllers to both pumps	1,000
04/29/2025	Jerry & Don's Yager Pump & Well S...	Installation of VFDs on well pumps	11,543
04/14/2025	Fedex Office	Notice of Public Hearing - water rate incr	134
04/29/2025	Alcala, Jose - v	Water meter replacements - 209 Pacific & 5 Star...	375
Total Water Expense & Repairs			13,908
<b>Water Testing</b>			
04/25/2025	Brelje and Race Laboratories, Inc.	2008 well - iron, manganese, nitrate, MTBE	285
04/25/2025	Brelje and Race Laboratories, Inc.	Manganese in treated water	42
04/08/2025	Brelje and Race Laboratories, Inc.	Monthly bacs	51
04/08/2025	Brelje and Race Laboratories, Inc.	Monthly bacs	42
Total Water Testing			420
Total Water Enterprise			14,328
<b>TOTAL</b>			<b>20,201</b>

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05/08/25

Accrual Basis

**Muir Beach Community Services District**  
**Expenditures for Fixed Assets**  
As of April 30, 2025

Date	Num	Name	Memo	Amount
<b>Water System Assets</b>				
<b>Historic Water System Equipment</b>				
Total Historic Water System Equipment				
<b>Mains and Valves (historic)</b>				
Total Mains and Valves (historic)				
<b>Equipt and Controls (historic)</b>				
Total Equipt and Controls (historic)				
<b>Wells (historic)</b>				
Total Wells (historic)				
<b>100-Year Equipment Post 2008</b>				
Total 100-Year Equipment Post 2008				
<b>40-Year Equipment Post 2008</b>				
Total 40-Year Equipment Post 2008				
<b>20-Year Equipment Post 2008</b>				
Total 20-Year Equipment Post 2008				
<b>15-Year Equipment Post 2008</b>				
Total 15-Year Equipment Post 2008				
<b>10-Year Equipment Post 2008</b>				
Total 10-Year Equipment Post 2008				
<b>5-Year Equipment Post 2008</b>				
Total 5-Year Equipment Post 2008				
<b>Other Water System Assets</b>				
Total Other Water System Assets				
Total Water System Assets				
<b>Other Fixed Assets</b>				
<b>Playground Upgrades</b>				
Total Playground Upgrades				
<b>Land</b>				
Total Land				
<b>Land - Fire Station</b>				
Total Land - Fire Station				
<b>Buildings</b>				
Total Buildings				
<b>Buildings - Fire Station</b>				
04/17/2025		Marin County Building and Safe...	Permit SO. T #92100,92452	9,639.67
Total Buildings - Fire Station				9,639.67
<b>Equipment</b>				
Total Equipment				
<b>Equipment - Fire Trucks</b>				
Total Equipment - Fire Trucks				
<b>Electric Gate</b>				
Total Electric Gate				
<b>Furniture &amp; Fixtures - CC</b>				
Total Furniture & Fixtures - CC				
Road Improvements				
<b>Shed Roof</b>				
Total Shed Roof				

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05/08/25

Accrual Basis

**Muir Beach Community Services District**  
**Expenditures for Fixed Assets**  
As of April 30, 2025

Date	Num	Name	Memo	Amount
Total Other Fixed Assets				9,639.67
TOTAL				9,639.67

# COMPENSATION REPORT

Name	7/1/2023 to		7/1/2024 to		Notes
	6/30/2024	4/30/2025			
Halley	Mary	85,000	73,750		Hire 7/10/17; sal incr to \$72,000 eff 6/1/19; to \$78,000 7/21; 5% CPI incr to \$81,900 eff 5/22; to \$85,000 eff 7/23; to \$88,500 7/24
Blank	Thiemo	15,437	11,809		\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Stephanie	12,519	10,080		\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	6,575	5,130		Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman	Harvey	2,500	2,500		Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel	Ernst	1,511	1,849		\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
		\$ 123,542	\$ 105,118		



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

**General - Revenue and Expenses Apportioned To All Departments**

4/30/2025

Gen Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Property Taxes (Unassigned)	187,000	148,036	79%
	Excess ERAF (Unassigned)	70,000	112,952	161%
	Grants/donations (Unassigned)		200	
	Interest Income (Unassigned)	200	34	17%
	Other Income (Unassigned)	31,400	26,000	83%
	<b>Gen Revenue Total:</b>	<b>288,600</b>	<b>287,222</b>	<b>100%</b>

Gen Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Payroll (DM) - Total *	88,500	73,750	83%
	Audit (incl fees+bookkeeping) *	12,700	11,957	94%
	Insurance (DM Health) *	12,300	10,697	87%
	Bookkeeping	12,000	10,795	90%
	Payroll Employer Taxes (DM) *	6,770	5,642	83%
	Insurance (Umbrella)	5,500	5,916	108%
	Office & Postage *	2,500	1,007	40%
	Payroll Service *	2,420	1,891	78%
	Dues & Memberships	2,215	2,859	129%
	Permits & Fees	2,200	2,581	117%
	Insurance (DM Workers Comp) *	2,100		0%
	Meetings (inc Minutes) *	2,000	160	8%
	Legal Fees	1,000	824	82%
	Repair & Maint (non-water)	500	125	25%
	Website & Document Managment *	500	1,201	240%
	Utilities (Telephone-RingCentral)	410	403	98%
	Other Operating	330	509	154%
	Insurance (Board Workers Comp)	160		0%
	Supplies	150		0%
	Tree Management Program	-		
	Interest Expense	-		

**General Expense Total: 154,255 130,317 84%**

**General Expenses (Net of Dept Allocations Total: 102,339 97,048 95%**

**General Balance (Prior to Dept Allocations) : 134,345 156,905 117%**

**Gen Balance (After Dept Allocations): 186,261 190,174 102%**

**Loan Payment(None): - - 0%**

**Gen Balance (After Loan Payment): 186,261 190,174**

**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**

**Water Department**

4/30/2025

<b>Water Revenue</b>	<b>Category</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Actual</b>	<b>% of Budget</b>
	Water Service Revenue	155,000	156,567	101%
	Water Conservation Discount	(49,600)	(44,868)	90%
	Meter Reading Fee	8,930	7,293	82%
	Water Service Revenue (Misc)	500	1,627	325%
	Water Service fee Net Revenue	114,830	120,619	105%
	Meter Charge (CIP Reserves)	83,000	68,702	83%
	Connection Fees	-	-	
	Donations & Grants	-	-	
<b>Water Revenue incl Meter Charge:</b>		<b>197,830</b>	<b>189,321</b>	<b>96%</b>
Move Meter Charge to Reserves:		(83,000)	(68,702)	83%
<b>Water Operations Revenue:</b>		<b>114,830</b>	<b>120,619</b>	<b>105%</b>
<b>Water CIP (PE Reserves):</b>		<b>43,000</b>	<b>35,374</b>	<b>82%</b>
<b>Water CIP (LT Reserves):</b>		<b>40,000</b>	<b>33,333</b>	<b>83%</b>

<b>Water Expense</b>	<b>Category</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Actual</b>	<b>% of Budget</b>
	<b>General Expenses (40% Share):*</b>	<b>51,916</b>	<b>42,522</b>	<b>82%</b>
	Payroll (DM) - Total	35,400	29,500	83%
	Audit	5,080	4,783	94%
	Health Insurance (DM)	4,920	4,279	87%
	Payroll Employer Taxes (DM)	2,708	2,257	83%
	Office & Postage	1,000	403	40%
	Payroll Service	968	756	78%
	Insurance (Workers Comp)	840	-	0%
	Meetings (incl Minutes)	800	64	8%
	Website & Doc Management	200	480	240%
	<b>Gen Exp (Water Ops 40% Share):</b>	<b>51,916</b>	<b>42,522</b>	<b>82%</b>
	<b>Dedicated Expenses:</b>			
	Payroll (Water Team)	30,500	23,738	78%
	Utilities: Electric (Water)	15,000	13,152	88%
	Rep & Maint incl Grant Spending	13,000	22,517	173%
	Bookkeeping (Water)	6,530	5,415	83%
	Treatment (Water)	5,000	7,534	151%
	Bank & Credit Card Fees(Customer)	4,500	4,805	107%
	Insurance (Water)	3,000	3,185	106%
	Debt (Due to GF - 20yrs/no int)	2,600	-	0%
	Testing (Water)	2,500	2,234	89%
	Payroll Employer Taxes (Water)	2,333	1,816	78%
	Permits & Fees (Water)	2,000	2,189	109%
	Payroll Employer (WC)	1,900	-	0%
	Legal Fees (Water)	1,000	-	0%

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

<b>Water Department</b>			
	<b>4/30/2025</b>		
Dues & Memberships (Water)	520	-	0%
Pay (Maintenance Sub-contractor)	400	90	
Utilities: Telephone (Water-Ooma)	400	326	82%
Other Operating (Water)	200	14	7%
Grant Spending	-	-	
<b><i>Dedicated Expense Sub-Total:</i></b>	<b>91,383</b>	<b>87,015</b>	<b>95%</b>
<b><i>Water Operations Expense Total:</i></b>	<b>143,299</b>	<b>129,537</b>	<b>90%</b>
 <b><i>Water Conservation Reserve (Beginning Balance):</i></b>	 <b>49,600</b>	 <b>49,600</b>	
<b><i>Water Conservation Reserve (Discounts):</i></b>	<b>(49,600)</b>	<b>(44,868)</b>	<b>90%</b>
<b><i>Water Conservation Reserve (Ending balance):</i></b>	<b>-</b>	<b>4,732</b>	
 <b><i>Water Operations Balance :</i></b>	 <b>(28,469)</b>	 <b>(8,918)</b>	 <b>31%</b>
 <b><i>Water Capital Improvements (Beginning PE Balance):</i></b>	 <b>98,732</b>	 <b>98,732</b>	
<b><i>Water Capital Improvement (Balance to PE Reserves):</i></b>	<b>43,000</b>	<b>35,374</b>	<b>82%</b>
<b><i>Water Capital Improvement (Capital spending):</i></b>	<b>-</b>	<b>(27,140)</b>	
<b><i>Water Capital Improvement (Change to PE Reserve):</i></b>	<b>141,732</b>	<b>106,966</b>	<b>75%</b>
<b><i>Water Capital Improvements (Beginning LT Balance):</i></b>	<b>193,334</b>	<b>193,334</b>	
<b><i>Water Capital Improvement (Balance to LT Reserves):</i></b>	<b>40,000</b>	<b>33,333</b>	<b>83%</b>
<b><i>Water Capital Improvement (Change to LT Reserve):</i></b>	<b>233,334</b>	<b>226,667</b>	<b>97%</b>
<b><i>Water Capital Improvement (Net PE and LT Reserves):</i></b>	<b>375,066</b>	<b>333,633</b>	<b>89%</b>

**Notes:**      *Meter Reading Charge (\$2400) + Water Bookkeeping (\$6140) = \$8540*



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

<b>Fire Department</b>				
4/30/2025				
<b>Fire Revenue</b>	<b>Category</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Actual</b>	<b>% of Budget</b>
	Special Parcel Tax for Fire	44,679	43,144	97%
	Grants/Donations for Fire (Misc)	10,000	9,840	98%
	Grants for Fire (Measure C)	13,000	8,184	63%
	Grants for Fire (Measure W)	70,000	73,282	105%
	Grants for Fire (FVA Firehouse)	-		
	Grants for Fire (West Marin)	8,400	-	0%
	<b>Fire Revenue incl Cap Imp Rev:</b>	<b>146,079</b>	<b>134,450</b>	<b>92%</b>
	Deduct Cap Imp Revenue:	-		
	<b>Fire Operations Revenue:</b>	<b>146,079</b>	<b>134,450</b>	<b>92%</b>
<b>Fire Expense</b>	<b>Category</b>	<b>FY24/25 Budget</b>	<b>FY24/25 Actual</b>	<b>% of Budget</b>
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Fire Chief Stipend	30,000	25,000	83%
	Grant Spending	30,000	16,540	55%
	Fire Truck Maint & Repair	8,000	3,714	46%
	Insurance: VFIS	6,409	6,409	100%
	Fire Equip & Tools	4,000	1,299	32%
	Supplies: Sta wear/Turnouts	4,000	4,689	117%
	Insurance: Workers Comp	3,000	(3,144)	-105%
	Other Operating (Fire)	3,000	1,545	52%
	Emergency Preparedness	2,500	230	9%
	Fire Training/Certification	2,000	640	32%
	Utilities: Phone, Radio	640	826	129%
	Legal	500	-	0%
	Supplies: Medical	500	2,071	414%
	Dues: Membership	320	318	99%
	Utilities: Electric	320	203	63%
	Credit Card Receipts Outstanding		91	
	<b>Dedicated Expense Sub-Total:</b>	<b>95,189</b>	<b>60,431</b>	<b>63%</b>
	<b>Fire Operations Expense Total:</b>	<b>95,189</b>	<b>60,431</b>	<b>63%</b>
	<b>Fire Operations Balance:</b>	<b>50,890</b>	<b>74,019</b>	<b>145%</b>
	<b>Fire Station Donations/Grants</b>	<b>340,000</b>		
	<b>Fire Station Expenditures</b>	<b>98,666</b>		
	<b>Funds Remaining</b>	<b>241,334</b>		

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

Roads Department				
4/30/2025				
Roads Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Fees for Roads	-		
	Donations for Roads	-		
	Grants for Roads	-	-	
	<b>Roads Operations Revenue Total:</b>	-	-	
Roads Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Gen Exp (10% Share): p/project</b>			
	<b>Dedicated Expenses:</b>			
	Repairs & Maintenance (Roads)	10,000	(2,300)	-23%
	Pay (Maintenance Sub-Contractor)	2,000	2,520	126%
	Legal Fees (Roads)	1,000	-	0%
	Other Operating (Roads)	300	-	0%
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Supplies (Roads)	-	-	
	<b>Dedicated Expense Sub-Total:</b>	<b>13,300</b>	<b>220</b>	<b>2%</b>
	<b>Roads Operations Expense Total:</b>	<b>13,300</b>	<b>220</b>	<b>2%</b>
	<b>Roads Operations Balance:</b>	<b>(13,300)</b>	<b>(220)</b>	<b>2%</b>
	<b>Capital Spending:</b>	40,000		
	<b>Capital Expenditures</b>			
	<b>Total Capital Project Balance:</b>	-	-	-

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

<b>Recreation Department</b>				
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4/30/2025

Rec Revenue	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	1,000	2,000	200%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	43,168	46,361	107%
	Rentals	4,000	2,450	61%
	<b>Rec Operations Revenue Total:</b>	<b>226,120</b>	<b>50,811</b>	<b>22%</b>
	<b>Rec Ops non-Measure A Total:</b>	<b>182,952</b>	<b>4,450</b>	<b>2%</b>

Rec Expense	Category	FY24/25 Budget	FY24/25 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA

***Dedicated Expenses:***

Grant Spending (Rec)	177,952	6,509	4%
Measure A Projects	43,000	47,165	110%
Grounds Maintenance	9,000	7,290	81%
Community Center Functions	8,000	8,262	103%
Payroll (Rec)	9,200	7,630	83%
Payroll (Rental Coordinator)	4,200	3,500	83%
Repairs & Maintenance (Rec)	2,000	5,638	282%
Trails Maintenance	1,500	3,485	232%
Utilities: Refuse (Rec)	1,700	1,146	67%
Supplies (CC)	1,000	805	81%
Utilities: Elec (CC)	1,000	1,916	192%
Payroll (WC-Rec)	650	-	0%
Payroll Employer Taxes (Rec)	704	584	83%
Rental Expenses (CC)	500		0%
Other Operating (Rec)	100	-	0%
Utilities: Phone (CC-Ooma)	80	81	101%
Utilities: Propane (CC)	370	37	10%
Community Center Classes	-	-	
Legal Fees (Rec)	-	-	
<b>Dedicated Expense Sub-Total:</b>	<b>260,956</b>	<b>94,048</b>	<b>36%</b>
<b>Non-Measure A Expense Total:</b>	<b>217,956</b>	<b>86,418</b>	<b>40%</b>

<b>Rec Ops Balance(including Restricted Revenue):</b>	<b>(34,836)</b>	<b>(43,237)</b>	<b>124%</b>
<b>Rec Ops Balance(non-Measure A)):</b>	<b>(35,004)</b>	<b>(81,968)</b>	<b>234%</b>

***Budget for Capital Spending:***

<b>Measure A: CC Garbage Enclosure</b>	<b>5,000</b>	<b>4,350</b>
<b>Measure A: CC Deck Curtains</b>	<b>10,000</b>	
<b>Measure A: Trail Improvements(S-C)</b>	<b>13,000</b>	<b>11,170</b>
<b>Measure A: CC Parking Project</b>	<b>15,000</b>	
<b>Prop 68: Parking Project</b>	<b>177,952</b>	<b>6,509</b>
<b>Total Spending:</b>	<b>220,952</b>	<b>22,029</b>

1 **MUIR BEACH COMMUNITY SERVICES DISTRICT**

2 Minutes of the Board of Directors' meeting held on  
3 Wednesday, March 26, 2025

4  
5 **OFFICIAL MINUTES ONLY UPON APPROVAL**

6  
7 Prior to approval of these minutes by the Board of Directors in a public meeting, these minutes are  
8 draft only and subject to change. Upon approval by the Board, these minutes become the Official  
9 Minutes of the meeting.

10  
11 **Item 1: Call to Order**

12 Meeting is called to order at 7:05.

13  
14 Board: Christine Murray (Board President), Steven Shaffer (Board Vice President), Leighton Hills  
15 (Director), David Taylor (Director), Nikola Tede (Director)  
16 Staff: Mary Halley (District Manager), Chris Gove (Fire Chief), Ernst Karel (Meeting Secretary)

17  
18 **Item 2: Approval of Agenda**

19 *Item(s) not included in this agenda: None.*

20  
21 MOTION: That the agenda is approved with rearrangements as noted.  
22 Moved: Tede seconded by Shaffer  
23 Vote: AYES: Unanimous.

24  
25 **Item 3: Consent Calendar**

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

- 30 A. Approval of Draft Minutes from Regular Board Meeting on 1/29/25. (See attached)  
31 B. Approval of Updated Legal Policy to reflect Board approved change in General Counsel.  
32 (See attached)

33  
34 Hills comments on item B, minor items on updated legal policy. County counsel is still listed as  
35 available option, and let's take that off entirely. Remove hourly rates.

36  
37 MOTION: To approve the consent calendar with noted changes.  
38 Moved: Hills, seconded by Murray  
39 Vote: AYES: Unanimous.

40  
41 **Item 4: Items Removed from Consent Calendar**

42 None

43  
44 **Item 5: MBCC – Alexis Chase/Lisa Eigsti/Laurie Piel/Steve Shaffer**

45 **A. Christmas Fair Donation – Laurie Piel**

46 Christmas Fair organizer Laurie Piel presents the Xmas Fair 2024 donation check for \$2000 and gives  
47 2025 fair updates.

48  
49 **B. MBCC Event Budget Rate Increase – Alexis Chase/Lisa Eigsti/Laurie Piel**

1 There are three major events that currently have a budget of \$1600 each year per event. The  
2 volunteer community sponsors for those events have found that it has been getting more expensive to  
3 put on the events and would like to ask the Board to consider increasing the budget for those three  
4 events.

5  
6 Eigsti notes that costs have gone up over the years. Creating and printing flyer, laminated posters  
7 (\$80), marigolds \$100, plates and cups \$100-150, non-alcoholic drinks, band is biggest expense at  
8 \$2-3000, cleaning fee \$200. Last few years spent over current budget of \$1600. Have been able to  
9 fundraise for some funds in the past and now hopes for CSD support. Steve Shaffer suggests \$2800  
10 for each of three events.

11  
12 MOTION: To increase budget to annual total of \$8400 for all three events.

13 Moved: Hills, seconded by Shaffer

14 Vote: AYES: Unanimous  
15

16 **C. MBCC Deck Railing Enclosure – Steve Shaffer**

17 Director Shaffer discusses options to enclose the MBCC main deck railing. (*See photos in meeting*  
18 *packet*).  
19

20 One is boarding up the lower rail part of the deck. Another option is to remove the rails and start from  
21 scratch to make new glass walls. Harvey Pearlman notes that the basic issue is to prevent wind and  
22 rain from coming onto the deck. Director Tede notes that it would be a major change to what is a  
23 wonderful outdoor space to make it perpetually enclosed.  
24

25 Shaffer agrees to do more research and come back to the CSD at a later meeting.  
26

27 **D. MBCC Recycle Policy and Cleaning Equipment – Lisa Eigsti**

28 Resident Lisa Eigsti has requested to discuss including wording in the Community Center Rental  
29 agreement that we are an “earth friendly community” and that the renter agrees to NO SINGLE USE  
30 PLASTIC, or balloons, or single use plastic decorations. Use of bamboo, compostable or actual  
31 dishes and real silverware should be what’s normalized. She would also like to see a dishwasher be  
32 set up in the barely used space off the kitchen (aka “Old Kids’ room) and this room could also store  
33 extra dishes, tablecloths, and the like.  
34

35 MOTION: That the written contract for use of the community center strongly recommends,  
36 but stops short of mandating, that people agree to no single use plastic, or  
37 balloons, or single use plastic decorations.

38 Moved: Murray, seconded Shaffer

39 Vote: AYES: Unanimous  
40

41 **Item 6: Fire House Update – Fire Chief Chris Gove**

42 Fire Chief Chris Gove as a member of the Fire House Committee (comprised of David Taylor, Laura  
43 Van Amberg, Chris Gove, Brad Eigsti, Leighton Hills, and Brent Smith) has solicited three competitive  
44 contractor proposals to complete the Fire House project dirt work, drainage, concrete slab, retaining  
45 walls, septic holding tanks and piping from; Rodas Brother Engineering Construction – San Rafael,  
46 Machado Brothers, Inc – Petaluma, and Damazio Excavating, Inc – Petaluma. Chris Gove and other  
47 members of the Fire House Committee will present an update of the project status including  
48 permitting, project manager search, and next steps needed to prepare for a contractor

1 recommendation to present to the CSD Board for consideration, selection, and final approval at an  
2 upcoming Special Board meeting.

3  
4 We have approval to get the Fire House permit. County has signed off, it's available for pickup  
5 contingent on us selecting a contractor. We have three bids: Highest bid is 600,482. Others were  
6 500,000 range. Need to examine them closely.

7  
8 Gove hopes to get a blanket motion to be able to choose a contractor. Motion to approve funding for a  
9 contractor to do preparatory site work. The idea is that the Fire Department or CSD is self-contractor  
10 that could be changed in the future.

11  
12 Hills suggests that he and David Taylor be appointed and given the authority to direct Mary Halley to  
13 enter into a contract as they come up and need to be approved. Then we wouldn't have to have a  
14 special meeting, and they could be approved expeditiously. Taylor notes that the CSD has done that  
15 before, to delegate a group of board members to represent the board with its decision-making, and  
16 that with regular reporting as there already is from Halley, that creates a group of people who would  
17 be involved with the regular oversight and management of this complicated project. Murray agrees  
18 that this would help it to move quickly.

19  
20 Halley reads motion from the meeting of January 24, 2024, which addresses this. That motion was  
21 *"That the board authorize Halley to work with the firehouse committee to sign the contracts for the*  
22 *construction of the building, slab, building site work, to purchase doors and windows according to*  
23 *schedule, according to the amounts listed above: Site work \$159,000, slab \$75,000, building*  
24 *\$130,000, doors & windows \$60,000, plus other costs (plumbing and electrical), and \$20,000 for*  
25 *permit, plus 10% contingency."* (See 2024-Mar 27 MBCSD Regular Meeting Agenda - Full Packet,  
26 item 7, page 4, lines 4-9).

27  
28 This new motion would supersede that earlier motion, including the amounts named therein. Following  
29 on from contracts that have already been negotiated, Hills and Taylor would have the ability to direct  
30 Halley to negotiate contracts.

31  
32 MOTION: That the board would authorize Hills and Taylor to direct Halley to enter into  
33 contracts on behalf of the district for the construction of the firehouse.  
34 Moved: Hills, seconded by Shaffer  
35 Vote: AYES: Unanimous.

36  
37 **Item 11: District Manager Report** – Mary Halley A. District Manager Mary Halley will present brief  
38 highlights from her DM report (see attached). Her report as always is available in full as part of each  
39 meeting packet at <https://muirbeachcsd.com/meetings/> .

40  
41 Marin Water intertie via Muir Woods is still floating around as a possibility.

42  
43 Measure C — it was approved to do some vegetation management at the ridge park. MWPA funding  
44 is difficult to get and could take a long time to get. Measure C could be a way to be able to move  
45 forward on it sooner.

46  
47 Prop 68 grant — moving forward slowly, also putting forth current design plans for second phase.  
48



1 Measure A funds are going to backfill second part of parking project, and Sunset-Cove trail, and deck  
2 for community center.

3  
4 **Item 8: Proposed Water Rate Increase** – Mary Halley

5 The District's ability and procedures for setting water rates are regulated by Prop 218 under CA Civil  
6 Code. Water rate ordinances and rates can be extended by a maximum of 5-years with the current  
7 ordinance expiring 6/30/2025. At the January 29, 2025 Board meeting, District Manager Halley  
8 presented data on the current status of the Water Department's revenues, expenses, use trends, and  
9 finances, with the recommendation that a modest water rate increase of 15-20% would be needed to  
10 maintain water revenues at consistent levels as water use declines due to water conservation. At that  
11 meeting, the Board directed DM Halley and Director Hills to develop a water rate increase proposal to  
12 cover the next 5-years to be considered for implementation in the next FY25/26 budget cycle. The  
13 current recommendation, based on the data presented at the January meeting, is for a 15% increase  
14 plus April 2025 CPI (rate to be released in May) adjustment be applied singularly to the Service Fee  
15 and then only the April 2025 CPI adjustment be applied to the Meter Charge which covers capital  
16 improvements. The District Manager is asking the Board to direct for the development of a proposal,  
17 ordinance, and Notice of Public Hearing for a Water Rate Increase with a 45-day public comment  
18 period to be held at the May 28, 2025 Regular Board Meeting.

19  
20 Because we're under Prop 218 we must go through a proper sequence of noticing and so on. The  
21 board directs Hills and Halley to move forward with the process.

22  
23 Tede asks if we'd gone further with discussion about Pelican Inn using huge amounts of water. Not  
24 yet, but that's important to do. Murray brings up creative ideas from previous meetings, including the  
25 potential use of gray water to help irrigate their lawns rather than drinking water. Tede volunteers to  
26 be contact person for the Pelican.

27  
28 **Item 9: Public Open Time**

29 Lisa Eigsti thanks the board and also thanks Harvey Pearlman for doing fundraising and making T-  
30 shirts for Day of the Dead.

31  
32 **Item 10: Recognitions & Board Member Items**

33 David Taylor thanks Chief Gove for getting us this far on the firehouse permit and also thanks MBVFD  
34 member Jon Rauh for his work on the project.

35  
36 Murray thanks Hills for all his work being Board President during his recent term.

37  
38 **Item 11: Next Meeting Date and Adjournment**

39 Next Board Meeting Date: May 28, 2025.

40  
41 There being no further business to come before the board, the meeting is adjourned.

42 Meeting adjourned at 8:11 pm.

## District Manager Report – May 2025

### Water, Fire, Recreation, Roads, Finance, and Communications

#### General:

Board of Directors – no new Board news this month

District Manager – will be out of town over the extended Memorial Day week to attend a family wedding, so the May 28 Board Meeting was sent out earlier than usual.

#### Water:

Redwood Creek Stream Monitoring – small amounts of late season rains in May have helped continue to maintain stream flows between 1.4 – 1.6 cfs, with a small spike to 2.6 cfs mid-May, and stream height at 1.10 – 1.12 ft.

Water Reports – monthly reports including the Drought reports (DDR) are currently submitted through April 2025.

State Waterboards Triennium Sanitary Survey – still waiting for final survey report from 10/1/24 SWB onsite visit.

Marin Water Seasonal Intertie possibility – while conversations with the various interested parties pertaining to applying for any particular grant for an intertie project seem to have fallen off these days, the NPS has inquired about experimenting with different pumping regimes this summer and the CSD has put forth the possibility trying out a test well farther away from the creek to see if that wouldn't be a possible option. We are currently waiting for an additional response from NPS water rights specialist.

Wells – new Variable Frequency Drives (VFD) were installed in both the 2002 and 2008 Wells to replace the manual transfer switches to hopefully resolve the reoccurring damage to the well pumps.

Water main flushing and valve exercising – to be scheduled during the month of May.

Lower Tank – we have contracted to have a new water meter installed on the LT to help with leak detection. The upper field drainage project still on hold until the field has dried this summer.

Water infrastructure under CSD Footbridge – still working on options and getting cost proposals for raising the electrical and water pipes underneath the footbridge to make them less vulnerable during creek flooding events.

Water Rate Proposal – prepared all documentation and sent out Notice of Public Hearing with the required 45-day comment period on 4/14, to be included in the 5/28 Regular board meeting, for a 15% water rate increase needed to fill the ongoing shortfall from declining water usage, along with renewing the 5-year annual CPI adjustment.

Cross Connection Plan – with the new Cross-Connection Plan being due by July 1, 2025, I have requested and been granted an extension until December 31, 2025. This new regulation was discussed at the April Marin Water Managers quarterly meeting where various managers updated how they are moving forward to deal with the impact. I am now meeting with water managers from Bolinas BCPUD and Inverness IPUD to see if we can collaborate and possibly share resources for hiring or training a Cross-connection specialist. Cross-connection specialist is required for developing the Cross-connection Plan as well as doing the Initial Hazard Assessment and follow-up second assessment. The alternative would be to require all customer connections to install backflow devices (or airgaps) and then provide backflow device inspection reports annually to the district (similar to what has previously been required for all commercial customers. The new regulations list items such as fire sprinkler systems, multiple connections on the same property, such as; ADUs and second units, hot tubs, swimming pools, wells, and recycled water (purple or gray systems), all as possible sources of contamination to the water supply.

#### Fire:



Firehouse – we are currently waiting for fire committee to determine what level of project management they think is advisable now that we are getting ready to select a contractor (3 bids currently submitted) and begin the building phase. The MBVFA grant report to-date: we have received a total of \$340,000 from the VFA since 2018, have spent a total of \$98,299.49 on soft costs, and the current balance in the MBVFA Firehouse grant account is \$241,700.51, plus there is an additional \$100,000 received from the County grant making a total of \$341,700.51.

Measure C – working with the Fire Chief Gove to determine spring vegetation clearing projects on CSD Park lands.

MWPA – the Muir Beach Highway 1 Evacuation Corridor Southbound vegetation removal project was completed this past month with district project and community coordination by Board Director Taylor. Chipper Days resume.

## **Recreation:**

MB Community Center – still looking into options to enclose and block the wind and rain from coming through the lower deck railing portion of the CC deck.

Prop 68 Per Capita Recreation grant – the CC Parking Project Phase 2 permit application has now been submitted to the County for review. We have until December 2027 to complete construction and March 2028 to close out Prop 68 grant.

Measure A – funds are currently being used as matching funds for the Prop 68 CC parking project and will also pay for the deck railing modification at the MBCC. Measure A funds also paid for the new MBCC refuse shed across the street from the center. Funds also being paid for the now complete Sunset to Cove Lane trail and stairs improvements – which has now been completed.

Parks and Trails – ground crew are busy keeping up with spring weed whacking on the trails and pathways.

## **Roads:**

Lagoon Drive – (still pending) the plan is to coordinate with the Firehouse project hopefully this summer.

## **Communications:**

Cybersecurity – I continue to receive and review our CISA weekly IP scanning reports.

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

Muir Beach Directory – continue to update weekly, currently updated thru 5/12/25 for changes to resident's names, addresses, phone numbers, children and pets and posted on the website 'Contact and Links' page.

## **Finance:**

Budget – currently working on FY25-26 draft-budget for first reading at the May 28 meeting.

District Office Business – the DM laptop is now going on 9-years old, and Windows has sent out notice that it will stop supporting the current Windows 10 version in October of 2025, so am starting to look at replacement. 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

**NOTICE OF PUBLIC HEARING  
INCLUDED IN REGULAR CSD MEETING  
PROPOSED WATER RATE INCREASE**

**May 28, 2025 at 7:00pm  
Muir Beach Community Services District  
19 Seacape Drive  
Muir Beach, CA 94965**

Notice is hereby given on April 14, 2025 that at the date, time, and place shown above, the Board of Directors of the Muir Beach Community Services District will include this topic as a public hearing item during its regular meeting to consider a proposed increase to our community's water rates. The new rates are proposed to be effective July 16, 2025.

The District charges water rates to fund its costs for providing safe and reliable water service, including technical, managerial, financial, and operational costs, along with capital improvements, such as; repairing and drilling wells, replacing pumps, refurbishing or replacing tanks, replacing water lines and fire hydrants, upgrading and improving leak detection systems, replacing water meters, and continuing to update and modernize system technologies and efficiencies.

**Background**

The District's ability and procedures for setting water rates are regulated by Prop 218 under CA Civil Code. Water rate ordinances and rates can be extended by a maximum of 5 years with the current ordinance expiring 6/30/2025. The District's last previous water rate increase and revision was in July 2019. While the water rate increase at that time was not quite able to keep up with the decline in water usage, the revision for the capital improvements has proved to be beneficial for implementing our water infrastructure plan. At the January 29, 2025 Board meeting, District Manager Halley presented data on the current status of the Water Department's revenues, expenses, use trends, and finances, with the recommendation that a modest water rate increase of 15-20% would be needed to recapture declines in revenues due to conservation as well as maintain water revenues at consistent levels over the next 5 years. The Board directed DM Halley and Director Hills to develop a water rate increase proposal to cover the next 5 years to be considered for implementation in the FY25/26 budget cycle.

**Proposed Water Rate Increase**

The current Water Rate Proposal is for a 15% increase applied to the water Service Fee only. The District will continue to apply the annual April CPI rate adjustment starting in FY2025/26 to both the Service Fee and the Meter related Charges (which covers capital improvements) for the next 5-year period through FY2029/30.

**Details of Continuing Water Rate Structure**

Water rates include **1) a Meter Charge** based on a 5-year Capital Improvement Plan, that utilizes and conforms to the American Water Works Association (AWWA) standards for meter capacity rates, along with **2) Meter Reading** fee that includes the meter reading and customer billing costs per meter, and **3) a single per gallon Volumetric charge** for each gallon consumed. Note: All customers will be charged the same fee per gallon, and then a **Water Conservation Discount** will be given to customers based on their success in conserving water.

**Current District Bi-monthly water rates:**

<b>Tiers</b>	<b>Gallons</b>	<b>Charge</b>	
<b><i>Capacity</i></b>	N/A	\$ 9.36	Meter Reading
	N/A	\$ 84.40	Meter Charge (per 5/8"-1" meter size)
	N/A	\$ 422.06	Meter Charge (per 1.5" meter size, if applicable)
<b><i>Volumetric</i></b>	All gallons	\$ 2.37	per 100 gallons used

### Proposed District Bi-monthly water rates:

Tiers	Gallons	Charge	
<b>Capacity</b>	N/A	\$ 9.36	Meter Reading
	N/A	\$ 84.40	Meter Charge (per 5/8"-1" meter size)
	N/A	\$ 422.06	Meter Charge (per 1.5" meter size, if applicable)
<b>Volumetric</b>	All gallons	\$ 2.72	per 100 gallons used

#### Note

1. Meter Charges are based on projected capital improvements.
2. Volumetric Charges are calculated per gallon; rate is shown per 100 gallons for clarity only.
3. No CPI index has been applied

### Conservation and Efficiency Still Pays

Customers who have used water wisely and conserved have always paid lower water bills at Muir Beach than customers who don't conserve. The District will continue the current policy of Conservation Discounts to strongly encourage conservation practices.

### District Bi-monthly Conservation Discounts

Gallons	Discount%	
0 to 4,500	50%	for all usage
4,501 to 10,000	43%	applies to all usage
10,001 to 30,000	30%	applies to all usage
30,001+	0%	applies to all usage

### Continuation of Annual Water Rate Consumer Price (CPI) Adjustment

To avoid larger increases every 5 years, and to keep pace with fluctuating and ever increasing inflationary costs, the Board will continue an annual adjustment for inflation commensurate with the annual percentage increase to the San Francisco-Oakland-San Jose Price Index for All Urban Consumers ("CPI") for the preceding calendar year (to be calculated each year using the month of April data of the current year).

### Public Meeting and Hearing

The proposed rates above will be considered by the Muir Beach Community Services District as a public hearing item at its regular meeting on May 28, 2025 at 7:00pm. All residents and other interested persons are encouraged to submit written or oral comments at the hearing.

Written comment (or protest) from water customers or property owners may be submitted in writing and mailed to the District, or hand delivered to the District office during the 45-day comment period or brought to the public hearing. **The District must receive your signed, written comment or protest prior to the close of the public hearing on May 28, 2025.** Protests, if any, should indicate what you are protesting and include information identifying your parcel, by parcel number(s) for property(s) you own, and/or your street address(es). Multiple written comments can be submitted per parcel but only one protest per parcel will be counted. **Mail or deliver written protests to: Muir Beach CSD, 19 Seacape Drive, Muir Beach, CA 94965**

If written protests are filed by a majority of the affected customers, the proposed rate increase will not take place. For any questions, please call the MBCSD Community Center Office at 415-388-7804.

Please use the form below ONLY if you wish to submit a protest to this proposed rate increase. Otherwise, we look forward to having you attend the upcoming meeting and hearing.

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**Water Rate Increase Protest Letter**

I hereby protest the proposed water rate increase to be considered by Muir Beach Community Services District Board of Directors at the Public Hearing on May 28, 2025.

Reason(s) (optional):

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Assessor Parcel Number (APN) of property served: \_\_\_\_\_

Street address of property served: \_\_\_\_\_

I declare that I am the owner, or tenant of parcel, of the above listed property.

Signature of property owner or tenant of parcel: \_\_\_\_\_

Print name of property owner or tenant of parcel: \_\_\_\_\_

Date: \_\_\_\_\_

**Protest Procedures**

1. Letter of protest must be mailed to the MBCSD and received, or hand delivered, prior to the conclusion of the Public Hearing on May 28, 2025.
2. Only one protest per parcel will be counted as valid.
3. Protest letters must be filled out in full.
4. All protest letters will become public documents once received.

Mailing Address:      Muir Beach Community Services District  
                                 19 Seacape Drive  
                                 Muir Beach, CA 94965



# ***MUIR BEACH COMMUNITY SERVICES DISTRICT***

19 Seacape Drive Muir Beach, CA 94965 415 383 9969 [www.muirbeachcsd.com](http://www.muirbeachcsd.com)

## **Draft-Budget Fiscal Year 2025-2026**

### **Draft-Version for May 28, 2025, Board Meeting**

The proposed FY25/26 Draft-Budget is being presented to the MBCSD Board and public for preliminary review with the expectation for input and comment. It is a conservative budget that meets all State mandatory minimum requirements – including State Proposition 218 along with all CA Constitutional requirements 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 current revenue sources and present strategic planning.

This May 28, 2025 version of the FY25-26 Draft-Budget only includes Actuals for FY24-25 through April 30, 2025 and could still be revised if June 2025 Actuals indicate any significant changes. The FY25-26 Budget is projected to have year-end unrestricted funds of \$146,627 after currently planned capital spending.

The Water Department budget should be helped by a proposed 15% increase in just the Service Fees plus the proposed mandatory revenue increase of 1.3% for this fiscal year based on the San Francisco- Oakland-San Jose April 2025 CPI rate for the last twelve months as will be required by the updated 2025-1 MBCSD Water Rate Ordinance. As a result, total projected water service fee revenue will increase by \$43,400 this year with a year-end projected balanced budget having net revenue of \$93 (good not to have a projected loss this year) and the restricted Water Capital Reserves will increase by \$59,100 after \$25,000 of planned capital spending.

The Fire Department Fire Tax will also benefit minimally from the 1.3% CPI increase and will continue to benefit from various grant funding programs that support operations, vegetation management, and the Fire Chief stipend. There will be an overall estimated decrease in the restricted Fire Reserve from \$903,526 to \$309,997 after both additional grant funding and capital outlays for the new Firehouse construction that is planned for this year.

Recreational capital spending will stay within the Measure A planning budget and the current Prop 68 Per Capita Project grant. MBCC rental income is being budgeted at \$3,500 this year, based on the current rental patterns, which does not yet cover the cost of the rental coordinator. Projected recreational spending is up by 52% this year at \$(52,981) due mainly to increased utility costs and the Board approved 75% increase for the three major events budgets. Rental income normally supplements recreational and community activities by about 25-30% in prior non-Covid pandemic years.

If the Board and public has any specific item of interest, I am available to answer any questions.

Please note:

- This is the first reading of the FY25/26 Draft-Budget to receive Board and public comment.
- The Fire Chief has reviewed the Fire Department FY25-26 Draft-Budget.
- The Final FY25/26 Draft-Budget, including complete June 2025 actuals, will be presented at the July 23, 2025 Board Meeting for any last comments and Final approval.

General Dept - Revenues less Expenses					
	FY25/26 Budget	FY24/25 Actual (10 mos thru April)	FY24/25 Budget	FY23/24 Actual	FY23/24 Budget
<b>Revenues</b>					
Property Taxes	\$ 150,000	\$ 148,036	\$ 187,000	\$ 182,376	\$ 141,500
Excess ERAF	110,000	112,952	70,000	66,177	100,000
Interest Income	50	34	200	174	40
Lease Income	32,772	26,000	31,400	30,300	
Other Income	-	200	-	1,000	-
<b>Total Revenues:</b>	<b>\$ 292,822</b>	<b>\$ 287,222</b>	<b>\$ 288,600</b>	<b>\$ 280,027</b>	<b>\$ 241,540</b>
<b>Expenses</b>					
Audit (includes fees+bookkeeping)	\$ 12,000	\$ 11,957	\$ 12,700	\$ 9,876	\$ 11,200
Banking Fees (District-Positive Pay)	600	-	-	-	-
Bookkeeping	12,000	10,795	12,000	11,645	12,000
Dues & Memberships	2,700	2,859	2,215	2,204	2,200
Insurance: (Blanket+Gen Lb+Umb)	6,000	5,916	5,500	5,471	5,100
Insurance: DM Benefit (Health)	12,800	10,697	12,300	11,756	10,700
Insurance: WComp (Board)	160	-	160	156	110
Insurance: WComp (DM)	1,700	-	2,100	2,052	1,640
Interest Expense	-	-	-	-	-
Legal Fees	1,000	824	1,000	270	1,000
Meetings (inc minutes)	2,000	160	2,000	1,942	1,500
Office & Postage	3,000	1,007	2,500	3,058	2,500
Other Operating	400	509	330	329	330
Payroll Service: Fees	2,300	1,891	2,420	2,298	1,720
Payroll: Employer Taxes (DM)	6,885	5,642	6,770	6,503	6,503
Payroll: Salary (DM)	90,000	73,750	88,500	85,000	85,000
Permits & Fees (non-election year)	2,700	2,581	2,200	2,145	2,000
Repair & Maint (non-department)	500	125	500	-	500
Supplies	100	-	150	130	50
Telephone	410	403	410	406	400
Tree Management Program (currently Fire Dept Meas C)	-	-	-	-	1,000
Website, Internet & Doc Mangmt	1,200	1,201	500	404	500
Certain expenses allocated to other depts (1)	(52,754)	(42,522)	(51,916)	(49,155)	(48,505)
<b>Total Expenses:</b>	<b>\$ 105,701</b>	<b>\$ 87,795</b>	<b>\$ 102,339</b>	<b>\$ 96,489</b>	<b>\$ 97,448</b>
<b>Revenues less Expenses</b>	<b>\$ 187,121</b>	<b>\$ 199,427</b>	<b>\$ 186,261</b>	<b>\$ 183,538</b>	<b>\$ 144,093</b>
Loan Payment Principle:(if any)	-				
<b>Notes</b>					
(1) 40% of certain expenses (DM employment expenses, audit, board meetings, website and office) are allocated to Water Dept.					

<b>Water Dept - Revenues less Expenditures</b>					
	<b>FY25/26 Budget</b>	<b>FY24/25 Actual (10 mos thru April)</b>	<b>FY24/25 Budget</b>	<b>FY23/24 Actual</b>	<b>FY23/24 Budget</b>
<b>Revenues</b>					
Water Service Fee Revenue	\$ 218,800	\$ 156,567	\$ 155,000	\$ 147,610	\$ 152,000
Water Conservation Discount	(70,000)	(44,868)	(49,600)	(49,971)	(48,600)
Subtotal	\$ 148,800	\$ 111,699	\$ 105,400	\$ 97,639	\$ 103,400
Meter Reading Fee	9,000	7,293	8,930	8,431	8,540
Water Service Revenue (Misc)	1,000	1,627	500	360	500
Water Service Fee Revenues	\$ 158,800	\$ 120,619	\$ 114,830	\$ 106,430	\$ 112,440
Meter Charges (to Water Cap Impr)	84,100	68,702	83,000	79,394	77,000
Total Water Revenues	\$ 242,900	\$ 189,321	\$ 197,830	\$ 185,824	\$ 189,440
<b>Expenses</b>					
Allocation of General Dept Expenses	\$ 52,754	\$ 42,522	\$ 51,916	\$ 49,155	\$ 48,505
Bank Credit Card Fees (Customer)	5,800	4,805	4,500	4,423	4,500
Bookkeeping	6,600	5,415	6,530	4,650	6,140
Dues & Memberships	520	-	520	513	490
Insurance: Wcomp	1,900	-	1,900	1,876	1,650
Insurance: (Water-G Liab+ % Umb)	3,300	3,185	3,000	2,946	2,800
Legal Fees	1,000	-	1,000	-	1,000
Other Expenditure	1,100	14	200	-	500
Payroll: (Water Team)	30,500	23,738	30,500	29,467	30,500
Payroll: Employer Taxes	2,333	1,816	2,333	2,254	2,333
Permits & Fees	2,200	2,189	2,000	1,921	2,000
Repairs & Maintenance	20,000	22,517	13,000	12,820	10,000
Sub-contractors (Maintenance)	300	90	400	315	-
Testing (full-panel yr)	6,000	2,234	2,500	2,286	3,500
Treatment	8,000	7,534	5,000	4,143	5,000
Utilities: Electric	16,000	13,152	15,000	12,693	11,000
Utilities: Telephone	400	326	400	367	420
Total Expenses	\$ 158,707	\$ 129,537	\$ 140,699	\$ 129,830	\$ 130,338
Revenues less Expenses	\$ 84,193	\$ 59,784	\$ 57,131	\$ 55,994	\$ 59,102
Transfer Portion of Meter Revs to Pipes & Equip Reserve	\$ 44,100	\$ 35,369	\$ 43,000	\$ 39,394	\$ 37,000
Transfer Portion of Meter Revs to Lower Tank Reserve	40,000	33,333	40,000	40,000	40,000
Equal to Meter Revs	\$ 84,100	\$ 68,702	\$ 83,000	\$ 79,394	\$ 77,000
Equal to Service Revs	\$ 93	\$ (8,918)	\$ (25,869)	\$ (23,400)	\$ (17,898)
<b>Notes</b>					
Meter Reading charge \$2400 + Water bookkeeping \$6600 = \$9000					

<b>Fire Dept - Revenues less Expenses</b>					
	<b>FY25/26 Budget</b>	<b>FY24/25 Actual (10 mos thru April)</b>	<b>FY24/25 Budget</b>	<b>FY23/24 Actual</b>	<b>FY23/24 Budget</b>
<b>Revenues</b>					
Grants for Fire (Measure W) (1)	\$ 73,000	\$ 73,282	\$ 70,000	\$ 68,513	\$ 75,000
Special Parcel Tax for Fire (1)	43,705	43,144	44,679	42,818	43,042
Other Grants/Donations(1)	-	9,840	10,000	10,000	-
Grants for Fire (Measure C) (1)	13,000	8,184	13,000	13,039	12,000
Grants for Fire (West Marin) (1)	8,400	-	8,400	16,800	16,800
Grants for Fire House (1)(2)	150,000	-	-	400,000	-
<b>Total Revenues:</b>	<b>\$ 288,105</b>	<b>\$ 134,450</b>	<b>\$ 146,079</b>	<b>\$ 551,170</b>	<b>\$ 146,842</b>
<b>Expenses</b>					
Emergency Preparedness/Firewise	\$ 2,500	\$ 230	\$ 2,500	\$ 467	\$ 500
Fire Equipment & Tools	2,000	1,299	4,000	1,974	5,000
Fire Training/Certification	2,000	640	2,000	-	2,000
Fire Truck: Fuel	700	-	-	-	-
Fire Truck: Maint/Repairs	4,000	3,714	8,000	9,876	8,000
Grant Spending	21,400	16,540	30,000	33,381	20,000
Insurance: VFIS	6,500	6,409	6,409	5,596	5,596
Insurance: WComp	3,200	(3,144)	3,000	2,625	3,000
Legal Fees	-	-	500	-	500
Membership Dues/Fees	320	318	320	316	320
Other Operating	1,800	1,636	3,000	1,793	3,000
Pay: Stipend-Chief (Mearsure W)	\$ 30,000	\$ 25,000	\$ 30,000	\$ 30,000	\$ 30,000
Supplies: Medical	1,000	2,071	500	426	500
Supplies: Sta wear/Turnouts/Other	4,000	4,689	4,000	-	2,000
Utilities: Electric	250	203	320	314	220
Utilities: Phone, Radio	\$ 1,000	\$ 826	\$ 640	\$ 633	\$ 620
<b>Total Expenses</b>	<b>\$ 80,670</b>	<b>\$ 60,431</b>	<b>\$ 95,189</b>	<b>\$ 87,401</b>	<b>\$ 81,256</b>
<b>Revenues less Expenses</b>	<b>\$ 207,435</b>	<b>\$ 74,019</b>	<b>\$ 50,890</b>	<b>\$ 463,769</b>	<b>\$ 65,586</b>





Recreation Dept - Revenues less Expenses					
	FY25/26 Budget	FY24/25 Actual (10 mos thru April)	FY24/25 Budget	FY23/24 Actual	FY23/24 Budget
<b>Revenues</b>					
Measure A Tax Revenues (1)	\$ 45,531	\$ 46,361	\$ 43,168	\$ 46,179	\$ 43,168
Rentals	3,500	2,450	4,000	3,500	4,000
Community Center Functions +(XF) (2)	2,000	2,000	1,000	1,200	1,000
Community Center Classes (2)	-	-	-	-	-
Donations and Grants for Rec (1)	177,952	-	177,952	177,952	177,952
<b>Total Revenues</b>	<b>\$ 228,983</b>	<b>\$ 50,811</b>	<b>\$ 226,120</b>	<b>\$ 228,831</b>	<b>\$ 226,120</b>
<b>Expenses</b>					
Community Center Classes (2)	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center Functions (2)	12,000	8,262	8,000	5,650	8,000
Grant Spending (Rec)	232,440	53,674	220,952	251,927	177,952
Insurance: Wcomp (Rec)	650	-	650	606	750
Legal Fees (Rec)	-	-	-	-	-
Other Operating	100	-	100	-	100
Pay: (Maintenance Sub-Contractors)	9,000	7,290	9,000	8,123	9,700
Pay: Rental coordinator	4,200	3,500	4,200	9,876	4,200
Payroll: (Rec)	9,200	7,630	9,200	9,075	7,950
Payroll: Employer Taxes	704	584	704	694	608
Rental Expense (CC)	500	-	500	-	500
Repairs & Maintenance	5,000	5,638	2,000	645	3,000
Supplies (CC)	1,000	805	1,000	453	1,000
Trails Maintenance	3,000	3,485	1,500	-	1,500
Utilities: Electric	2,300	1,916	1,000	973	800
Utilities: Phone	100	81	80	79	80
Utilities: Propane	370	37	370	70	70
Utilities: Refuse	1,400	1,146	1,700	1,464	1,500
<b>Total Expenses</b>	<b>\$ 281,964</b>	<b>\$ 94,048</b>	<b>\$ 260,956</b>	<b>\$ 289,635</b>	<b>\$ 217,710</b>
<b>Revenues less Expenses</b>	<b>\$ (52,981)</b>	<b>\$ (43,237)</b>	<b>\$ (34,836)</b>	<b>\$ (60,804)</b>	<b>\$ 8,410</b>
<b>Notes</b>					
(1) Use legally restricted by outside entity	\$ (6,080)	\$ (5,848)			
(2) Use assigned internally for specific purpose	\$ 504,867				
<b>FY23/24</b>					
Measure A: CC Oil deck/siding/deck glass/gutters				\$ (21,811)	\$ -
Measure A: CC Garbage Enclosure					(5,000)
Measure A: CC Parking Project				(74,698)	(64,000)
Prop 68 Grant: CC Parking Project				(155,418)	(177,952)
<b>Total Capital Spending:</b>				<b>\$ (251,927)</b>	<b>\$ (246,952)</b>
<b>FY24/25</b>					
Measure A: CC Deck Curtains		\$ -	\$ (10,000)		
Measure A: Trail Improvement-S-C		(11,170)	(13,000)		
Measure A: Garbage Enclosure		(6,080)	(5,000)		
Measure A: CC Parking - 2 Prelim		-	(15,000)		
<b>Total Measure A Spending:</b>		<b>\$ (17,250)</b>	<b>\$ (43,000)</b>		
Prop 68 Grant: CC Parking Project		\$ (6,509)	\$ (177,952)		
<b>Total Capital Spending:</b>		<b>\$ (23,759)</b>	<b>\$ (220,952)</b>		
<b>FY25/26</b>					
Measure A: CC Deck Closures	\$ (10,000)				
Measure A: Trail Improvement					
Measure A:					
Measure A: CC Parking - 2	\$ (44,488)				
<b>Total Measure A Spending:</b>					
Prop 68 Grant: CC Parking Project	\$ (177,952)				
<b>Total Capital Spending:</b>	<b>\$ (232,440)</b>				

Cash Flow Statement										
	Total	Water Dept				Government Services				
	Grand Total	Total Water	Lower Tank Reserve	Pipes & Equip Reserve	Operations	Total Govt Services	General Dept	Fire Dept	Roads Dept	Recreation Dept
Beginning Cash (4/30/2025)	\$ 1,413,656	\$ 242,901	\$ 226,667	\$ 106,967	\$ (90,733)	\$ 969,049	\$ 68,543	\$ 902,562	\$ -	\$ (2,056)
<u>Cash Flows from Operations</u>										
Revenues less Expenses	\$ 411,688	\$ 84,193			\$ 84,113	\$ 327,575	187,121	207,435	(14,000)	(52,981)
<u>Cash Flows from Investing</u>										
New Capital Assets	\$ (865,000)	\$ (25,000)		\$ (25,000)		\$ (840,000)		(800,000)	(40,000)	
<u>Cash Flows from Financing</u>										
Inter Dept. Transfers	\$ -		\$ 40,000	\$ 44,100	(84,100)	\$ -				
Ending Cash (6/30/2026)	\$ 960,344	\$ 302,094	\$ 266,667	\$ 126,067	\$ (90,720)	\$ 456,624	\$ 255,664	\$ 309,997	\$ (54,000)	\$ (55,037)
	-	-								
	960,344									