

Muir Beach Community Services District

Balance Sheet

As of November 30, 2025

Accrual Basis

	Nov 30, 25
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Charles Schwab 6797	
CS Fire	800,000
CS Lower Tank Reserve	240,001
CS General Fund	89,999
CS Pipes & Equip Reserve	70,000
Charles Schwab 6797 - Other	10,062
Total Charles Schwab 6797	1,210,062
TriC Checking	
TriC General Fund	112,092
TriC Fire	65,065
TriC Lower Tank Reserve	13,333
TriC Pipes & Equip Reserve	12,882
TriC Measure A	(12,295)
TriC Water	(80,973)
Total TriC Checking	110,104
Clearing	93
Total Checking/Savings	1,320,259
Other Current Assets	
Due from Water Ops to Gen'l Fd	80,973
Undeposited Funds	1,810
Prop 68 for reimbursement	425
Total Other Current Assets	83,208
Accounts Receivable	
Receivables	10,596
Total Accounts Receivable	10,596
Total Current Assets	1,414,062
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,670,998
Land	755,573
Buildings	590,355
Buildings - Fire Station	185,410
Playground Upgrades	173,427
Equipment	149,820
Land - Fire Station	147,918
Equipment - Fire Trucks	103,871
Electric Gate	9,927
Furniture & Fixtures - CC	7,684
Shed Roof	(0)
Accumulated Depreciation	(1,679,736)
Total Other Fixed Assets	2,115,246
Water System Assets	
100-Year Equipment Post 2008	651,666
Historic Water System Equipment	504,638
40-Year Equipment Post 2008	410,506
15-Year Equipment Post 2008	55,727
Mains and Valves (historic)	34,973
10-Year Equipment Post 2008	32,182

## Muir Beach Community Services District

## Balance Sheet

Accrual Basis

As of November 30, 2025

	Nov 30, 25
Wells (historic)	21,620
Equipt and Controls (historic)	0
Other Water System Assets	0
20-Year Equipment Post 2008	(0)
5-Year Equipment Post 2008	(0)
Accumulated Depreciation	(819,574)
Total Water System Assets	891,739
Invested in Capital Assets	(2,122,568)
Total Fixed Assets	884,417
TOTAL ASSETS	2,298,479
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	80,973
Total Other Current Liabilities	80,973
Accounts Payable	
Accounts Payable	34,632
Total Accounts Payable	34,632
Credit Cards	
Credit Card	67
Total Credit Cards	67
Total Current Liabilities	115,672
Total Liabilities	115,672
Equity	
Retained Earnings	1,178,520
Gov't Net Position	944,663
Net Income	59,624
Total Equity	2,182,807
TOTAL LIABILITIES & EQUITY	2,298,479

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

November 2025

	Nov 25
<b>Income</b>	
West Marin Fund Grants	16,800
Interest Income	4,289
Lease Income	2,704
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	369
Total Property Tax Revenues	369
Total Combined Tax Revenues	369
<b>Total Income</b>	24,162
<b>Expense</b>	
Payroll Expenses	
Wages	5,263
Employer Payroll Taxes	949
Payroll Service	153
Total Payroll Expenses	6,366
Community Classes & Functions	
Community Center Functions	3,405
Rental Expense	350
Total Community Classes & Functions	3,755
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	19
Total Fire Dept Expenses	2,519
Bookkeeping	1,517
Grounds Maintenance/Gardening	1,350
Health Insurance	1,114
Utilities	
Electric	161
Refuse Service	38
Telephone	7
Total Utilities	206
Audit Expense	128
Bank Fees & Credit Card Fees	50
Other Operating Expenses	48
Supplies (non-water)	22
Meeting Expense	17
Website Hosting & Maintenance	5
<b>Total Expense</b>	17,096
<b>Net Income</b>	7,067

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

	<u>Nov 25</u>
<b>Income</b>	
<b>Combined Water Revenues</b>	
Water Operations Revenues	
Water Service Revenues	28,239
<b>Total Water Operations Revenues</b>	28,239
<b>Water Capital Improvement Revs</b>	
Capital Improvement Revenues	14,017
<b>Total Water Capital Improvement Revs</b>	14,017
<b>Total Combined Water Revenues</b>	42,256
<b>Total Income</b>	42,256
<b>Expense</b>	
<b>Payroll Expenses</b>	
Wages	7,145
<b>Total Payroll Expenses</b>	7,145
<b>Water Enterprise</b>	
Water Expense & Repairs	2,870
Water Treatment	342
Water Testing	153
<b>Total Water Enterprise</b>	3,365
<b>Utilities</b>	
Electric	1,493
Telephone	14
<b>Total Utilities</b>	1,507
Bank Fees & Credit Card Fees	967
Bookkeeping	753
Permits & Fees	355
Receipts Outstanding	
SB Receipts Outstanding	23
<b>Total Receipts Outstanding</b>	23
<b>Total Expense</b>	14,114
<b>Net Income</b>	<u>28,142</u>

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

Date	Name	Memo	Amount
<b>Audit Expense</b>			
11/30/2025	Mullin, Sharon	Bookkeeping/water billing	128
Total Audit Expense			128
<b>Bank Fees &amp; Credit Card Fees</b>			
11/30/2025		Batch Fee ID=-1577955633	20
11/19/2025		Batch Fee ID=1230214993	312
11/20/2025		Batch Fee ID=1232549563	437
11/21/2025		Batch Fee ID=1233093023	46
11/25/2025		Batch Fee ID=1242145773	153
11/14/2025		Service Charge	50
Total Bank Fees & Credit Card Fees			1,017
<b>Bookkeeping</b>			
11/30/2025	Mullin, Sharon	Bookkeeping/water billing	1,517
11/30/2025	Mullin, Sharon	Bookkeeping/water billing	753
Total Bookkeeping			2,270
<b>Fire Dept Expenses</b>			
<b>Phone, Radio Link for Bolinas</b>			
11/11/2025	CalNet	Phone @ fire barn; 415 380-9627	19
Total Phone, Radio Link for Bolinas			19
Total Fire Dept Expenses			19
<b>Health Insurance</b>			
11/14/2025	CALPERS	Halley	1,114
Total Health Insurance			1,114
<b>Other Operating Expenses</b>			
11/30/2025	Mullin, Sharon	Parking & tolls	48
Total Other Operating Expenses			48
<b>Permits &amp; Fees</b>			
11/13/2025	CDTFA	Water rights determination fee: 7-1-25 / 6-30-26	355
Total Permits & Fees			355
<b>Supplies (non-water)</b>			
11/21/2025	Home Depot		25
11/20/2025	Pearlman, Harvey - V	Paper towels for CC	22
11/30/2025	Home Depot	Returned items	-25
Total Supplies (non-water)			22
<b>Utilities</b>			
<b>Electric</b>			
11/24/2025	PG&E Pumping from Wells 745-7		1,113
11/16/2025	SMITH, Brent (1104)	Credit for electricity usage	8
11/24/2025	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	128
11/24/2025	PG&E Firehouse 226-2	Electric - Firehouse	32
11/24/2025	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	372
Total Electric			1,653
<b>Refuse Service</b>			
11/21/2025	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
<b>Telephone</b>			
11/04/2025	Ooma	Telephone	7
11/17/2025	Ooma	Telephone	7
11/29/2025	Ooma	Telephone	7

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

Date	Name	Memo	Amount
Total Telephone			22
Total Utilities			1,713
<b>Water Enterprise</b>			
<b>Water Expense &amp; Repairs</b>			
11/19/2025	Jerry & Don's Yager Pump & Well S...	2002 well cleaning iron build up	882
11/25/2025	Water Components & Building Sup...	4 water meters for inventory	1,189
11/12/2025	Jerry & Don's Yager Pump & Well S...	Video inspection of 2002 well	800
Total Water Expense & Repairs			2,870
<b>Water Testing</b>			
11/06/2025	Brelje and Race Laboratories, Inc.	Monthly bacs	153
Total Water Testing			153
<b>Water Treatment</b>			
11/24/2025	Herb's Pool Service	Chlorine	342
Total Water Treatment			342
Total Water Enterprise			3,365
<b>TOTAL</b>			<b>10,050</b>

**Muir Beach Community Services District**  
**Expenditures for Fixed Assets**  
As of November 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>				
08/14/2025		Rodas Trucking, Inc. DBA Roda...	New water main on Lagoon Drive	1,948.05
08/14/2025	5262	Rodas Trucking, Inc. DBA Roda...	New water main on Lagoon Drive	8,257.00
09/10/2025		Rodas Trucking, Inc. DBA Roda...	3 new water valves at Starbuck Extension	19,750.00
Total 40-Year Equipment Post 2008				29,955.05
<b>20-Year Equipment Post 2008</b>				
Total 20-Year Equipment Post 2008				
<b>15-Year Equipment Post 2008</b>				
10/16/2025		SCADAmetrics	New water meter for lower tank	1,184.01
11/04/2025	179943	Jerry & Don's Yager Pump & W...	New water meter at lower tank	9,599.01
Total 15-Year Equipment Post 2008				10,783.02
<b>10-Year Equipment Post 2008</b>				
11/19/2025		Jerry & Don's Yager Pump & W...	2002 well - new pump	456.54
Total 10-Year Equipment Post 2008				456.54
<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				41,194.61
<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>				
07/23/2025		NorCal Superior Systems	Deposit for new septic tank and abandonment of old	2,381.50
09/30/2025		NorCal Superior Systems	Progress payment on septic tank	7,000.00
Total Buildings				9,381.50
<b>Buildings - Fire Station</b>				
07/01/2025		Damazio Excavating, Inc.	Deposit & mobilization for demo of concrete pad	13,000.00
07/11/2025		Meridian Surveying Engineering...	Deposit - pre-construction survey	1,500.00
07/21/2025		Miller Pacific Engineering Group	Geotechnical svcs	330.00
07/24/2025		Damazio Excavating, Inc.	Balance due on cement pad demo	13,755.00
08/01/2025	3648	LTD Engineering, Inc	Revise drawings per geotechnical review	517.50
08/05/2025		Blue Print Mart	Plans for contractor	178.93
09/17/2025	783552	Greenburg Glusker	Gen'l contractor contract negotiations	4,083.75
10/08/2025	784772	Greenburg Glusker	Gen'l contractor contract negotiations	11,368.12
11/11/2025	787093	Greenburg Glusker	Gen'l contractor contract negotiations	11,559.37

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Accrual Basis

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

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
Total Buildings - Fire Station				56,292.67
<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				
<b>Road Improvements</b>				
08/14/2025		Rodas Trucking, Inc. DBA Roda...	Raise & resurface Lagoon Drive	4,545.55
08/14/2025	5262	Rodas Trucking, Inc. DBA Roda...	Raise & resurface Lagoon Drive	41,455.00
Total Road Improvements				46,000.55
<b>Shed Roof</b>				
Total Shed Roof				
Total Other Fixed Assets				111,674.72
<b>TOTAL</b>				<b>152,869.33</b>

# COMPENSATION REPORT

Name	7/1/2024 to 7/1/2025 to		Notes
	6/30/2025	11/30/2025	
Halley Mary	88,625	37,500	Hire 7/10/17; to \$72k eff 6/1/19; to \$78K 7/21; 5% CPI incr to \$81,900 eff 5/22; to \$85K eff 7/23; to \$88,500 7/24; to \$90K eff 7/25
Blank Thiemo	14,667	7,722	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank Stephanie	12,497	4,608	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales Juana	5,949	2,565	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Pearlman Harvey	3,000	1,250	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
Karel Ernst	1,929	2,030	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
	<u>\$ 126,667</u>	<u>\$ 55,675</u>	

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

General - Revenue and Expenses Apportioned To All Departments

11/30/2025

Gen Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Property Taxes (Unassigned)	155,000	2,924	2%
	Excess ERAF (Unassigned)	110,000	11,509	10%
	Grants/donations (Unaassigned)		-	
	Interest Income (Unassigned)	50	10,772	21544%
	Lease Income	32,772	13,520	41%
	<b>Gen Revenue Total:</b>	<b>297,822</b>	<b>38,725</b>	<b>13%</b>

Gen Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Audit (incl fees+bookkeeping) *	12,000	11,171	93%
	Banking Fees (District-Pos Pay)	600	320	53%
	Bookkeeping	12,000	5,699	47%
	Dues & Memberships	2,700	3,270	121%
	Insurance (Board Workers Comp)	80	-	0%
	Insurance (DM Health) *	13,000	5,569	43%
	Insurance (DM Workers Comp) *	1,700	-	0%
	Insurance (Umbrella)	6,400	-	0%
	Interest Expense	-	-	
	Legal Fees	1,000	-	0%
	Meetings (inc Minutes) *	1,600	85	5%
	Office & Postage *	3,000	4,399	147%
	Other Operating	400	192	48%
	Payroll (DM) - Total *	90,000	37,500	42%
	Payroll Employer Taxes (DM) *	6,885	2,869	42%
	Payroll Service *	2,400	807	34%
	Permits & Fees	2,700	100	4%
	Repair & Maint (non-water)	500	-	0%
	Supplies	100	460	460%
	Tree Management Program	-	-	
	Utilities (Telephone-RingCentral)	410	402	98%
	Website & Document Management *	1,200	25	2%
	<b>General Expense Total:</b>	<b>158,675</b>	<b>72,868</b>	<b>46%</b>
	<b>General Expenses (Net of Dept Allocations Total):</b>	<b>105,961</b>	<b>47,898</b>	<b>45%</b>
	<b>General Balance (Prior to Dept Allocations) :</b>	<b>139,147</b>	<b>(34,143)</b>	<b>-25%</b>
	<b>Gen Balance (After Dept Allocations):</b>	<b>191,861</b>	<b>(9,173)</b>	<b>-5%</b>
	<b>Loan Payment(None):</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>Gen Balance (After Loan Payment):</b>	<b>191,861</b>	<b>(9,173)</b>	

**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

11/30/2025

Water Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Water Service Revenue	218,800	114,232	52%
	Water Conservation Discount	(70,000)	(31,735)	45%
	Meter Reading Fee	9,000	4,446	49%
	Water Service Revenue (Misc)	1,000	225	23%
	Water Service fee Net Revenue	158,800	87,168	55%
	Meter Charge (CIP Reserves)	84,100	41,877	50%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	<b>Water Revenue incl Meter Charge:</b>	<b>242,900</b>	<b>129,045</b>	<b>53%</b>
	Move Meter Charge to Reserves:	(84,100)	(41,877)	50%
	<b>Water Operations Revenue:</b>	<b>158,800</b>	<b>87,168</b>	<b>55%</b>
	<b>Water CIP (PE Reserves):</b>	<b>44,100</b>	<b>21,877</b>	<b>50%</b>
	<b>Water CIP (LT Reserves):</b>	<b>40,000</b>	<b>20,000</b>	<b>50%</b>

Water Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (40% Share):*</b>	<b>52,714</b>	<b>24,970</b>	<b>47%</b>
	Audit	4,800	4,468	93%
	Health Insurance (DM)	5,200	2,228	43%
	Insurance (Workers Comp)	680	-	0%
	Meetings (incl Minutes)	640	34	5%
	Office & Postage	1,200	1,760	147%
	Payroll (DM) - Total	36,000	15,000	42%
	Payroll Employer Taxes (DM)	2,754	1,148	42%
	Payroll Service	960	323	34%
	Website & Doc Management	480	10	2%
	<b>Gen Exp (Water Ops 40% Share):</b>	<b>52,714</b>	<b>24,970</b>	<b>47%</b>
	<b>Dedicated Expenses:</b>			
	Bank & Credit Card Fees(Customer)	5,800	3,195	55%
	Bookkeeping (Water)	6,600	2,869	43%
	Dues & Memberships (Water)	550	-	0%
	Insurance (Wcomp)	1,500	-	0%
	Insurance (Water)	3,400	-	0%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	1,100	218	20%
	Payroll (Water Team)	30,500	14,360	47%
	Payroll Employer Taxes	2,333	1,099	47%
	Permits & Fees	2,300	455	20%
	Rep & Maint incl Grant Spending	18,000	12,531	70%
	Subcontractors	300	135	45%
	Testing	6,000	1,435	24%

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

Water Department			
	11/30/2025		
Treatment	9,000	770	9%
Utilities: Electric (Water)	18,000	7,882	44%
Utilities: Telephone (Water-Ooma)	400	71	18%
<b>Dedicated Expense Sub-Total:</b>	<b>106,783</b>	<b>45,020</b>	<b>42%</b>
<b>Water Operations Expense Total:</b>	<b>159,497</b>	<b>69,989</b>	<b>44%</b>
<i>Water Conservation Reserve (Beginning Balance):</i>	<i>70,000</i>	<i>70,000</i>	
<i>Water Conservation Reserve (Discounts):</i>	<i>(70,000)</i>	<i>(31,735)</i>	45%
<i>Water Conservation Reserve (Ending balance):</i>	<i>-</i>	<i>38,265</i>	
<b>Water Operations Balance :</b>	<b>(697)</b>	<b>17,179</b>	<b>-2465%</b>
<i>Water Capital Improvements (Beginning PE Balance):</i>	<i>102,200</i>	<i>102,200</i>	
<i>Water Capital Improvement (Balance to PE Reserves):</i>	<i>44,100</i>	<i>21,877</i>	50%
<i>Water Capital Improvement (Capital spending):</i>	<i>(35,000)</i>	<i>(41,196)</i>	118%
<i>Water Capital Improvement (Change to PE Reserve):</i>	<i>111,300</i>	<i>82,881</i>	74%
<i>Water Capital Improvements (Beginning LT Balance):</i>	<i>233,334</i>	<i>233,334</i>	
<i>Water Capital Improvement (Balance to LT Reserves):</i>	<i>40,000</i>	<i>20,000</i>	50%
<i>Water Capital Improvement (Change to LT Reserve):</i>	<i>273,334</i>	<i>253,334</i>	93%
<i>Water Capital Improvement (Net PE and LT Reserves):</i>	<i>384,634</i>	<i>336,215</i>	87%

Notes: Meter Reading Charge (\$2400) + Water Bookkeeping (\$6600) = \$9000

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

Roads Department

11/30/2025

Roads Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Fees for Roads	-	-	
	Donations for Roads	-	-	
	Grants for Roads	-	-	
	<b>Roads Operations Revenue Total:</b>	-	-	

Roads Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Gen Exp (10% Share): p/project</b>			

**Dedicated Expenses:**

Repairs & Maintenance (Roads)	10,000	-	0%
Pay (Maintenance Sub-Contractor)	2,700	1,755	65%
Legal Fees (Roads)	1,000	-	0%
Other Operating (Roads)	300	-	0%
Payroll (Roads)	-	-	
Payroll Employer Taxes (Roads)	-	-	
Payroll (WC-Roads)	-	-	
Supplies (Roads)	-	161	
<b>Dedicated Expense Sub-Total:</b>	<b>14,000</b>	<b>1,916</b>	<b>14%</b>
<b>Roads Operations Expense Total:</b>	<b>14,000</b>	<b>1,916</b>	<b>14%</b>
<b>Roads Operations Balance:</b>	<b>(14,000)</b>	<b>(1,916)</b>	<b>14%</b>

**Capital Spending:**

**Capital Expenditures**

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

Fire Department				
11/30/2025				
Fire Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Special Parcel Tax for Fire	43,705	-	0%
	Grants/Donations for Fire (Misc)	-	-	
	Grants for Fire (Measure C)	13,000	679	5%
	Grants for Fire (Measure W)	73,000	29,532	40%
	Grants for Fire (FVA Firehouse)	175,000	-	
	Grants for Fire (West Marin)	16,800	16,800	100%
	<b>Fire Revenue incl Cap Imp Rev:</b>	<b>321,505</b>	<b>47,011</b>	<b>15%</b>
	Deduct Cap Imp Revenue:	(175,000)		
	<b>Fire Operations Revenue:</b>	<b>146,505</b>	<b>47,011</b>	<b>32%</b>
Fire Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Dues: Membership	320		0%
	Emergency Preparedness	2,500		0%
	Fire Chief Stipend	30,000	12,500	42%
	Fire Equip & Tools	2,000	105	5%
	Fire Training/Certification	2,000	79	4%
	Fire Truck Maint & Repair	4,000	3,161	79%
	Fire Truck: Fuel	700		0%
	Grant Spending	21,400	1,100	5%
	Insurance: VFIS	6,484	6,484	100%
	Insurance: Workers Comp	3,200	(382)	-12%
	Other Operating (Fire)	1,800	440	24%
	Supplies: Medical	1,000		0%
	Supplies: Sta wear/Turnouts	4,000		0%
	Utilities: Electric	250	111	44%
	Utilities: Phone, Radio	1,000	237	24%
	Credit Card Receipts Outstanding		356	
	<b>Dedicated Expense Sub-Total:</b>	<b>80,654</b>	<b>24,191</b>	<b>30%</b>
	<b>Fire Operations Expense Total:</b>	<b>80,654</b>	<b>24,191</b>	<b>30%</b>
	<b>Fire Operations Balance:</b>	<b>65,851</b>	<b>22,820</b>	<b>35%</b>
	<b>Fire Station Donations/Grants</b>	<b>340,000</b>	<b>340,000</b>	
	<b>Fire Station Expenditures</b>	<b>340,000</b>	<b>154,594</b>	
	<b>Funds Remaining</b>	<b>-</b>	<b>185,406</b>	

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

**Recreation Department**

11/30/2025

Rec Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	2,000	-	0%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	45,531	23,367	51%
	Rentals	4,000	1,250	31%
	<b>Rec Operations Revenue Total:</b>	<b>229,483</b>	<b>24,617</b>	<b>11%</b>
	<b>Rec Ops non-Measure A Total:</b>	<b>183,952</b>	<b>1,250</b>	<b>1%</b>

Rec Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	<b>General Expenses (0% Share):</b>	NA	NA	NA
	<b>Dedicated Expenses:</b>			
	Community Center Classes	-	-	
	Community Center Functions	13,000	3,960	30%
	Grant Spending (Rec)	232,440	10,020	4%
	Grounds Maintenance	9,000	5,310	59%
	Legal Fees (Rec)	-	112	
	Measure A Projects	-		
	Other Operating (Rec)	100		0%
	Payroll (Rec)	9,100	3,815	42%
	Payroll (Rental Coordinator)	4,200	1,909	45%
	Payroll (WC-Rec)	600		0%
	Payroll Employer Taxes (Rec)	696	292	42%
	Rental Expenses (CC)	500		0%
	Repairs & Maintenance (Rec)	10,000	2,120	21%
	Supplies (CC)	1,200	186	16%
	Trails Maintenance	8,000	6,770	85%
	Utilities: Elec (CC)	1,300	476	37%
	Utilities: Phone (CC-Ooma)	100	51	51%
	Utilities: Propane (CC)	370	48	13%
	Utilities: Refuse (Rec)	1,400	713	51%
	<b>Dedicated Expense Sub-Total:</b>	<b>292,006</b>	<b>35,782</b>	<b>12%</b>
	<b>Non-Measure A Expense Total:</b>	<b>279,006</b>	<b>25,762</b>	<b>9%</b>
	<b>Rec Ops Balance(including Restricted Revenue):</b>	<b>(62,523)</b>	<b>(11,165)</b>	<b>18%</b>
	<b>Rec Ops Balance(non-Measure A)):</b>	<b>(95,054)</b>	<b>(24,512)</b>	<b>26%</b>

**Budget for Capital Spending:**

Measure A: CC Playground Rehab	-	10,020
Measure A: CC Deck Enclosures	10,000	
Measure A: Trail Improvement	-	-
Measure A: CC Parking Project	44,488	
Prop 68: Parking Project	177,952	-
<b>Total Spending:</b>	<b>232,440</b>	<b>10,020</b>