

General Dept - Revenues less Expenses					
	FY25/26 Budget	FY24/25 Actual (12 mos thru June)	FY24/25 Budget	FY23/24 Actual	FY23/24 Budget
Revenues					
Property Taxes	\$ 155,000	\$ 155,872	\$ 150,000	\$ 140,407	\$ 141,500
Excess ERAF	110,000	112,952	100,000	102,374	100,000
Interest Income	50	40	200	174	40
Lease Income	32,772	31,512	31,400	30,300	
Other Income	-	200	-	1,000	-
Total Revenues:	\$ 297,822	\$ 300,576	\$ 281,600	\$ 274,255	\$ 241,540
Expenses					
Audit (includes fees+bookkeeping)	\$ 12,000	\$ 11,957	\$ 12,700	\$ 9,876	\$ 11,200
Banking Fees (District-Positive Pay)	600	350	-	-	-
Bookkeeping	12,000	12,223	12,000	11,645	12,000
Dues & Memberships	2,700	2,619	2,215	2,204	2,200
Insurance: (Blanket+Gen Lb+Umb)	6,400	5,916	5,500	5,471	5,100
Insurance: DM Benefit (Health)	13,000	12,928	12,300	11,756	10,700
Insurance: WComp (Board)	80	77	160	156	110
Insurance: WComp (DM)	1,700	1,625	2,100	2,052	1,640
Interest Expense	-	1	-	-	-
Legal Fees	1,000	824	1,000	270	1,000
Meetings (inc minutes)	1,600	1,443	2,000	1,942	1,500
Office & Postage	4,500	2,730	2,500	3,058	2,500
Other Operating	400	699	330	329	330
Payroll Service: Fees	2,400	2,186	2,420	2,298	1,720
Payroll: Employer Taxes (DM)	6,885	6,780	6,770	6,503	6,503
Payroll: Salary (DM)	90,000	88,625	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	1,211	500	404	500
Certain expenses allocated to other depts (1)	(53,314)	(51,794)	(51,916)	(49,155)	(48,505)
Total Expenses:	\$ 106,861	\$ 103,509	\$ 102,339	\$ 96,489	\$ 97,448
Revenues less Expenses	\$ 190,961	\$ 197,067	\$ 179,261	\$ 177,766	\$ 144,093
Loan Payment Principle:(if any)	-				
Notes					
(1) 40% of certain expenses (DM employment expenses, audit, board meetings, website and office) are allocated to Water Dept.					

Water Dept - Revenues less Expenditures					
	FY25/26 Budget	FY24/25 Actual (12 mos thru June)	FY24/25 Budget	FY23/24 Actual	FY23/24 Budget
Revenues					
Water Service Fee Revenue	\$ 218,800	\$ 184,323	\$ 155,000	\$ 147,610	\$ 152,000
Water Conservation Discount	(70,000)	(53,571)	(49,600)	(49,971)	(48,600)
Subtotal	\$ 148,800	\$ 130,752	\$ 105,400	\$ 97,639	\$ 103,400
Meter Reading Fee	9,000	8,762	8,930	8,431	8,540
Water Service Revenue (Misc)	1,000	1,627	500	360	500
Water Service Fee Revenues	\$ 158,800	\$ 141,141	\$ 114,830	\$ 106,430	\$ 112,440
Meter Charges (to Water Cap Impr)	84,100	82,551	83,000	79,394	77,000
Total Water Revenues	\$ 242,900	\$ 223,692	\$ 197,830	\$ 185,824	\$ 189,440
Expenses					
Allocation of General Dept Expenses	\$ 53,314	\$ 51,794	\$ 51,916	\$ 49,155	\$ 48,505
Bank Credit Card Fees (Customer)	5,800	5,617	4,500	4,423	4,500
Bookkeeping	6,600	6,154	6,530	4,650	6,140
Dues & Memberships	550	538	520	513	490
Insurance: Wcomp	1,500	1,392	1,900	1,876	1,650
Insurance: (Water-G Liab+ % Umb)	3,400	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	29,093	30,500	29,467	30,500
Payroll: Employer Taxes	2,333	2,226	2,333	2,254	2,333
Permits & Fees	2,300	2,189	2,000	1,921	2,000
Repairs & Maintenance	25,000	23,555	13,000	12,820	10,000
Sub-contractors (Maintenance)	300	180	400	315	-
Testing (full-panel yr)	6,000	2,931	2,500	2,286	3,500
Treatment	9,000	7,896	5,000	4,143	5,000
Utilities: Electric	18,000	17,156	15,000	12,693	11,000
Utilities: Telephone	400	368	400	367	420
Total Expenses	\$ 167,097	\$ 154,288	\$ 140,699	\$ 129,830	\$ 130,338
Revenues less Expenses	\$ 75,803	\$ 69,404	\$ 57,131	\$ 55,994	\$ 59,102
Transfer Portion of Meter Revs to Pipes & Equip Reserve	\$ 44,100	\$ 42,551	\$ 43,000	\$ 39,394	\$ 37,000
Transfer Portion of Meter Revs to Lower Tank Reserve	40,000	40,000	40,000	40,000	40,000
Equal to Meter Revs	\$ 84,100	\$ 82,551	\$ 83,000	\$ 79,394	\$ 77,000
Equal to Service Revs	\$ (8,297)	\$ (13,147)	\$ (25,869)	\$ (23,400)	\$ (17,898)
Notes					
Meter Reading charge \$2400 + Water bookkeeping \$6600 = \$9000					

Fire Dept - Revenues less Expenses					
	FY25/26 Budget	FY24/25 Actual (12 mos thru June)	FY24/25 Budget	FY23/24 Actual	FY23/24 Budget
Revenues					
Grants for Fire (Measure W) (1)	\$ 73,000	\$ 73,282	\$ 70,000	\$ 68,513	\$ 75,000
Special Parcel Tax for Fire (1)	43,705	45,392	44,679	42,818	43,042
Other Grants/Donations(1)	-	9,840	10,000	10,000	-
Grants for Fire (Measure C) (1)	13,000	14,001	13,000	13,039	12,000
Grants for Fire (West Marin) (1)	16,800	-	8,400	16,800	16,800
Grants for Fire House (1)(2)	188,000	-	-	400,000	-
Total Revenues:	\$ 334,505	\$ 142,515	\$ 146,079	\$ 551,170	\$ 146,842
Expenses					
Emergency Preparedness/Firewise	\$ 2,500	\$ 230	\$ 2,500	\$ 467	\$ 500
Fire Equipment & Tools	2,000	1,725	4,000	1,974	5,000
Fire Training/Certification	2,000	1,440	2,000	-	2,000
Fire Truck: Fuel	700	-	-	-	-
Fire Truck: Maint/Repairs	4,000	7,836	8,000	9,876	8,000
Grant Spending	21,400	16,540	30,000	33,381	20,000
Insurance: VFIS	6,484	6,409	6,409	5,596	5,596
Insurance: WComp	3,200	(538)	3,000	2,625	3,000
Legal Fees	-	-	500	-	500
Membership Dues/Fees	320	318	320	316	320
Other Operating	1,800	1,701	3,000	1,793	3,000
Pay: Stipend-Chief (Mearsure W)	\$ 30,000	\$ 30,000	\$ 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	273	320	314	220
Utilities: Phone, Radio	\$ 1,000	\$ 935	\$ 640	\$ 633	\$ 620
Total Expenses	\$ 80,654	\$ 73,629	\$ 95,189	\$ 87,401	\$ 81,256
Revenues less Expenses	\$ 253,851	\$ 68,886	\$ 50,890	\$ 463,769	\$ 65,586

Roads Dept - Revenues less Expenditures					
	FY25/26 Budget	FY23/24 Actual (12 mos thru June)	FY24/25 Budget	FY23/24 Actual	FY23/24 Budget
<u>Revenues</u>					
(None)	-	-	-	-	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
<u>Expenses</u>					
Legal Fees (Roads)	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
Other Operating (Roads)	300	-	300	540	300
Repairs & Maint (Roads)	10,000	(2,300)	10,000	2,530	10,000
Sub-Contractors (Maintenance)	2,700	3,195	2,000	3,083	1,700
Total Expenses	\$ 14,000	\$ 895	\$ 13,300	\$ 6,153	\$ 13,000
Revenues less Expenses	\$ (14,000)	\$ (895)	\$ (13,300)	\$ (6,153)	\$ (13,000)
<u>Capital Spending</u>					
Lagoon Drive	\$ 46,000		\$ 40,000		
	\$ -	-	-		
Total Capital Spending:	\$ 46,000	-	\$ 40,000	-	-

Recreation Dept - Revenues less Expenses					
	FY25/26 Budget	FY24/25 Actual (12 mos thru June)	FY24/25 Budget	FY23/24 Actual	FY23/24 Budget
Revenues					
Measure A Tax Revenues (1)	\$ 45,531	\$ 46,361	\$ 43,168	\$ 46,179	\$ 43,168
Rentals	4,000	3,200	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
Total Revenues	\$ 229,483	\$ 51,561	\$ 226,120	\$ 228,831	\$ 226,120
Expenses					
Community Center Classes (2)	\$ -	\$ -	\$ -	\$ -	\$ -
Community Center Functions (2)	13,000	9,460	8,000	5,650	8,000
Grant Spending (Rec)	232,440	53,674	220,952	251,927	177,952
Insurance: Wcomp (Rec)	600	521	650	606	750
Legal Fees (Rec)	-	-	-	-	-
Other Operating	100	-	100	-	100
Pay: (Maintenance Sub-Contractors)	14,400	8,905	9,000	8,123	9,700
Pay: Rental coordinator	4,200	4,200	4,200	9,876	4,200
Payroll: (Rec)	9,100	8,949	9,200	9,075	7,950
Payroll: Employer Taxes	696	685	704	694	608
Rental Expense (CC)	500	-	500	-	500
Repairs & Maintenance	10,000	5,638	2,000	645	3,000
Supplies (CC)	1,200	1,130	1,000	453	1,000
Trails Maintenance	8,000	3,485	1,500	-	1,500
Utilities: Electric	1,300	1,203	1,000	973	800
Utilities: Phone	100	95	80	79	80
Utilities: Propane	370	37	370	70	70
Utilities: Refuse	1,400	1,222	1,700	1,464	1,500
Total Expenses	\$ 297,406	\$ 99,204	\$ 260,956	\$ 289,635	\$ 217,710
Revenues less Expenses	\$ (67,923)	\$ (47,643)	\$ (34,836)	\$ (60,804)	\$ 8,410
Notes					
(1) Use legally restricted by outside entity					
(2) Use assigned internally for specific purpose					
FY23/24					
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)
Total Capital Spending:				\$ (251,927)	\$ (246,952)
FY24/25					
Measure A: CC Deck Curtains		\$ -	\$ (10,000)		
Measure A: Trail Improvement-S-C		(11,170)	(13,000)		
Measure A: Garbage Enclosure		(4,350)	(5,000)		
Measure A: CC Parking - 2 Prelim		-	(15,000)		
Total Measure A Spending:		\$ (15,520)	\$ (43,000)		
Prop 68 Grant: CC Parking Project		\$ (6,509)	\$ (177,952)		
Total Capital Spending:		\$ (22,029)	\$ (220,952)		
FY25/26					
Measure A: CC Deck Closures	\$ (10,000)				
Measure A: Trail Improvement					
Measure A: Playground Rehabilitation	\$ (10,000)				
Measure A: CC Parking - 2	\$ (44,488)				
Total Measure A Spending:					
Prop 68 Grant: CC Parking Project	\$ (177,952)				
Total Capital Spending:	\$ (242,440)				

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 (6/30/2025)	\$ 1,387,719	\$ 248,280	\$ 233,334	\$ 102,200	\$ (87,254)	\$1,139,439	\$ 247,816	\$ 893,679	\$ -	\$ (2,056)
Cash Flows from Operations										
Revenues less Expenses	\$ 446,292	\$ 75,803			\$ 83,403	\$ 362,889	190,961	253,851	(14,000)	(67,923)
Cash Flows from Investing										
New Capital Assets	\$(1,018,000)	\$ (45,000)		\$ (45,000)		\$ (973,000)		(900,000)	(46,000)	(27,000)
Cash Flows from Financing										
Inter Dept. Transfers	\$ -		\$ 40,000	\$ 44,100	(84,100)	\$ -				
Ending Cash (6/30/2026)	\$ 816,011	\$ 279,083	\$ 273,334	\$ 101,300	\$ (87,951)	\$ 529,328	\$ 438,777	\$ 247,530	\$ (60,000)	\$ (96,979)