MUIR BEACH COMMUNITY SERVICES DISTRICT

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

AGENDA
Regular Meeting of the Board of Directors
Closed Session for Employment Review
Wednesday, July 1, 2026 7:00 PM
Closed Session (Board will Reconvene in Open Session in order to report)
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.

7:00 pm	**Item 1: Call to Order**

Board: Steven Shaffer (Board President), Nikola Tede (Board Vice-President), Leighton Hills (Director), Chritine Lam (Director), and David Taylor (Director)
Staff: Mary Halley (District Manager), Chris Gove (Fire Chief), Ernst Karel (Meeting Secretary)

	Item 2: Approval of Agenda

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

Item(s) not included in this agenda: None

	Item 3: Consent Calendar

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

A. Approval of Quarterly Financial Reports dated 4/30/26. *(See attached)*
B. Approval of Draft Minutes from Regular Board Meeting on 1/21/26. *(See attached)*
C. Approval of Draft Minutes from Regular Board Meeting on 3/25/26. *(See attached)*
D. Approval of Draft Minutes from Special Board Meeting on 5/6/26. *(See attached)*
E. Approval of Resolution 2026-2 Authorization to Hold Board Elections 11/3/2026 *(See attached)*

Item 4: Items Removed from Consent Calendar

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

Item 5: Upper Park Trail – Continuing Discussions and Updates Regarding Upper Park Trail Improvements for Possible Approval or Further Direction – Directors Hills and Lam

The topic of a proposed trail project for the Upper Seacape Park will continue as a carryover topic from the March meeting. Since the last discussions, we have now learned that any project would be subject to prevailing wage requirements (labor union wages) which would significantly increase its cost. The trail consultant will not be available or present for this meeting.

Item 6: Muir Beach Friends & Neighbors Group Presentation – Ralph Rogers

Ralph Rogers to make a Proposal from Muir Friends & Neighbors.

Item 7: Fire Chief Report including brief BBQ and Fire House Fundraising Update – Chris Gove

Fire Chief Chris Gove will present his report along with quick update on BBQ and Firehouse fundraising and potential grants.

Item 8: District Manager Report – DM Halley

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

Item 9: FY2026-27 Draft-Budget – First review

The first reading of the proposed FY2026-27 Draft-Budget will be presented by the District Manager for further discussion and preliminary review. (*See attached FY2026-27 Draft-Budget for May2026)* The Budget Hearing and final approval of the FY2026-27 Budget will be at the July 22, 2026 Board meeting.

Item 10: Public Comment (if any) for Closed Session

Item 11: Closed Session (Directors and District Manager)

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)

7:00 pm	**Item 12: Reconvene in Open Session**

Report as required on any actions taken in Closed Session.

Item 13: Public Open Time

Please note:

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

Item 14: Recognitions & Board Member Items

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

Item 15: Next Meeting Date and Adjournment

Next Board Meeting Date: Wednesday, July 22, 2026

Muir Beach Community Services District
Balance Sheet
As of April 30, 2026

Accrual Basis

		Apr 30, 26
ASSETS		
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	27,954	
Total Charles Schwab 6797		1,227,954
TriC Checking		
TriC General Fund	278,822	
TriC Fire	91,429	
TriC Lower Tank Reserve	26,666	
TriC Pipes & Equip Reserve	23,473	
TriC Measure A	(12,295)	
TriC Water	(122,419)	
Total TriC Checking		285,676
Total Checking/Savings		1,513,630
Other Current Assets		
Due from Water Ops to Gen'l Fd		122,419
Undeposited Funds		4,143
Prop 68 for reimbursement		1,349
Total Other Current Assets		127,911
Accounts Receivable		
Receivables		3,726
Total Accounts Receivable		3,726
Total Current Assets		1,645,266
Fixed Assets		
Other Fixed Assets		
Road Improvements	1,670,998	
Land	755,573	
Buildings	609,384	
Buildings - Fire Station	426,948	
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		2,375,813
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	
10-Year Equipment Post 2008	36,291	
Mains and Valves (historic)	34,973	
Wells (historic)	21,620	
Equipt and Controls (historic)	0	

	Apr 30, 26
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	895,847
Invested in Capital Assets	(2,122,568)
Total Fixed Assets	1,149,093
TOTAL ASSETS	2,794,359
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	122,419
Rental Security Deposits	750
Total Other Current Liabilities	123,169
Credit Cards	
Credit Card	7,497
Total Credit Cards	7,497
Accounts Payable	
Accounts Payable	4,838
Total Accounts Payable	4,838
Total Current Liabilities	135,503
Total Liabilities	135,503
Equity	
Retained Earnings	1,176,574
Gov't Net Position	944,663
Net Income	537,619
Total Equity	2,658,856
TOTAL LIABILITIES & EQUITY	2,794,359

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
April 2026

	Apr 26
Income	
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	61,446
Refund - Educational Deductions	45,223
Total Property Tax Revenues	106,669
$200 Parcel Tax for Fire	18,219
Measure C Rev-Fire	
Measure C - Local	3,862
Measure C - D Space	3,862
Total Measure C Rev-Fire	7,723
Total Combined Tax Revenues	132,611
Interest Income	3,544
Lease Income	2,812
Recreational Activities Income	
Rental Income	950
Total Recreational Activities Income	950
Total Income	139,918
Expense	
Repairs & Maint (non-water)	6,500
Payroll Expenses	
Wages	5,263
Employer Payroll Taxes	773
Payroll Service	252
Total Payroll Expenses	6,288
Fire Dept Expenses	
Fire Chief Stipend	2,500
Fire Truck Repair & Maint	377
Phone, Radio Link for Bolinas	55
Total Fire Dept Expenses	2,932
Office and Postage	1,798
Bookkeeping	1,581
Grounds Maintenance/Gardening	1,350
Health Insurance	1,170
Permits & Fees	1,092
Utilities	
Refuse Service	302
Electric	130
Telephone	8
Total Utilities	440
Website Hosting & Maintenance	425
Community Classes & Functions	
Rental Expense	350
Total Community Classes & Functions	350
Receipts Outstanding	
CG Receipts Outstanding	74
Total Receipts Outstanding	74
Supplies (non-water)	66
Bank Fees & Credit Card Fees	50
Other Operating Expenses	34
Meeting Expense	17

Muir Beach Community Services District
Profit & Loss - Excluding Water (Operations, WCI)
April 2026

	Apr 26
Total Expense	24,167
Net Income	**115,751**

Muir Beach Community Services District
Profit & Loss - Water (Operations,WCI)
April 2026

		Apr 26
Income		0
Expense		
Payroll Expenses		
Wages	4,844	
Total Payroll Expenses		4,844
Water Enterprise		
Water Expense & Repairs	1,516	
Water Treatment	294	
Water Testing	243	
Total Water Enterprise		2,053
Utilities		
Electric	1,501	
Telephone	14	
Total Utilities		1,516
Permits & Fees		475
Bookkeeping		196
Bank Fees & Credit Card Fees		81
Total Expense		9,164
Net Income		**(9,164)**

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
April 2026

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
04/02/2026	Intuit Payment Soln Acct Fee		20
04/03/2026	Intuit Pymt Soln Tran Fee		61
04/13/2026		Service Charge	50
Total Bank Fees & Credit Card Fees			131
Bookkeeping			
04/30/2026	Mullin, Sharon	Bookkeeping/water billing	1,581
04/30/2026	Mullin, Sharon	Bookkeeping/water billing	196
Total Bookkeeping			1,777
Fire Dept Expenses			
Fire Truck Repair & Maint			
04/15/2026	Hazelrigg, Drew	Install starter motor in ASV tractor	377
Total Fire Truck Repair & Maint			377
Phone, Radio Link for Bolinas			
04/11/2026	CalNet	Phone @ fire barn; 415 380-9627	55
Total Phone, Radio Link for Bolinas			55
Total Fire Dept Expenses			432
Health Insurance			
04/14/2026	CALPERS	Halley	1,170
Total Health Insurance			1,170
Office and Postage			
04/21/2026	Intuit QuickBooks	QuickBooks Pro annual subscription	1,734
04/28/2026	Amazon.com	toner cartridges, phone battery	64
Total Office and Postage			1,798
Other Operating Expenses			
04/30/2026	Mullin, Sharon	Parking & tolls	34
Total Other Operating Expenses			34
Permits & Fees			
04/01/2026	California Rural Water Assn.	Annual membership dues 4/1/26 - 4/1/27	475
04/14/2026	Marin County Treasurer	County Administration Fees	80
04/14/2026	Marin County Treasurer	County Administration Fees	1,013
Total Permits & Fees			1,567
Repairs & Maint (non-water)			
04/02/2026	Damazio Excavating, Inc.	Cut & patch Sunset, patch Pacific	6,500
Total Repairs & Maint (non-water)			6,500
Supplies (non-water)			
04/24/2026	Water Components & Building Sup...	Pipe for monument installation	66
Total Supplies (non-water)			66
Utilities			
Electric			
04/24/2026	PG&E Pumping from Wells 745-7		1,125
04/16/2026	SMITH, Brent (1104)	Credit for electricity usage	8
04/24/2026	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	101
04/24/2026	PG&E Firehouse 226-2	Electric - Firehouse	29
04/24/2026	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	369
Total Electric			1,632
Refuse Service			
04/10/2026	United Site Services, Inc.	Portable restroom - Volleyball court	38
04/01/2026	Recology	Refuse service	264

Muir Beach Community Services District
Expenditures excl Payroll & Cap Assets
April 2026

Date	Name	Memo	Amount
Total Refuse Service			302
Telephone			
04/04/2026	Ooma	Telephone	8
04/17/2026	Ooma	Telephone	7
04/29/2026	Ooma	Telephone	7
Total Telephone			22
Total Utilities			1,956
Water Enterprise			
Water Expense & Repairs			
04/06/2026	Water Components & Building Sup...	Failed meter replacements	1,298
04/06/2026	Water Components & Building Sup...	Materials for water main repair	218
Total Water Expense & Repairs			1,516
Water Testing			
04/29/2026	Brelje and Race Laboratories, Inc.	Manganese	90
04/10/2026	Brelje and Race Laboratories, Inc.	Monthly bacs	153
Total Water Testing			243
Water Treatment			
04/18/2026	Herb's Pool Service	Chlorine	294
Total Water Treatment			294
Total Water Enterprise			2,053
TOTAL			**17,483**

Muir Beach Community Services District
Expenditures for Fixed Assets
As of April 30, 2026

Date	Num	Name	Memo	Amount
Water System Assets				
Historic Water System Equipment				
Total Historic Water System Equipment				
Mains and Valves (historic)				
Total Mains and Valves (historic)				
Equipt and Controls (historic)				
Total Equipt and Controls (historic)				
Wells (historic)				
Total Wells (historic)				
100-Year Equipment Post 2008				
Total 100-Year Equipment Post 2008				
40-Year Equipment Post 2008				
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
20-Year Equipment Post 2008				
Total 20-Year Equipment Post 2008				
15-Year Equipment Post 2008				
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
10-Year Equipment Post 2008				
11/19/2025		Jerry & Don's Yager Pump & W...	2002 well - new pump	456.54
12/11/2025	180838	Jerry & Don's Yager Pump & W...	2002 well pump replacement	4,108.91
Total 10-Year Equipment Post 2008				4,565.45
5-Year Equipment Post 2008				
Total 5-Year Equipment Post 2008				
Other Water System Assets				
Total Other Water System Assets				
Total Water System Assets				45,303.52
Other Fixed Assets				
Playground Upgrades				
Total Playground Upgrades				
Land				
Total Land				
Land - Fire Station				
Total Land - Fire Station				
Buildings				
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
12/27/2025	167	NorCal Superior Systems	Final payment on septic tank	17,891.50
04/07/2026		County of Marin	CC septic leach field permit	1,138.00
Total Buildings				28,411.00
Buildings - Fire Station				
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
07/31/2025	30083	Meridian Surveying Engineering...	Balance due - pre-construction survey	2,555.00
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

Muir Beach Community Services District
Expenditures for Fixed Assets
As of April 30, 2026

Date	Num	Name	Memo	Amount
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
12/05/2025	789201	Greenburg Glusker	Gen'l contractor contract negotiations	1,306.25
01/22/2026	1	Rauh, Jon	Gen'l contractor Invoice 1	40,653.54
02/09/2026	3068...	Water Components & Building ...	Reroute elec lines under pad	340.86
02/11/2026		Home Depot	LAN rerouting at firehouse	397.82
02/11/2026		Home Depot	LAN rerouting at firehouse	59.48
03/03/2026	3068...	Water Components & Building ...	Reroute drain - firehouse cement pad	831.95
03/06/2026	MBF-...	Rauh, Jon	Gen'l contractor	18,599.80
03/10/2026	3068...	Water Components & Building ...	Materials for water line reroute	3,557.56
03/10/2026	3068...	Water Components & Building ...	Materials for water line reroute	776.85
03/11/2026	3068...	Water Components & Building ...	Materials for water line reroute	41.66
03/12/2026	3068...	Water Components & Building ...	Materials for water line relocation	256.38
03/12/2026	3068...	Water Components & Building ...	Materials for water main relocation	116.42
03/12/2026	3068...	Water Components & Building ...	Materials for water main relocation	484.50
03/13/2026		Water Components & Building ...	Materials for water main relocation	221.42
03/25/2026	3068...	Water Components & Building ...	Materials for utilities relocation - CO	433.32
03/26/2026	3068...	Water Components & Building ...	Materials for utilities relocation	141.33
03/30/2026		Water Components & Building ...	Materials for utilities relocation	176.53
04/03/2026		Rauh, Jon	Gen'l contractor Inv #3	166,218.92
04/10/2026		HQ Fuels	Fuel to drive to pick up foam	146.98
04/10/2026		Coatings Hub NorCal	Insulation foam for under concrete slab	3,989.70
04/30/2026	3068...	Water Components & Building ...	elec materials	231.58
Total Buildings - Fire Station				297,830.52
Equipment				
Total Equipment				
Equipment - Fire Trucks				
Total Equipment - Fire Trucks				
Electric Gate				
Total Electric Gate				
Furniture & Fixtures - CC				
Total Furniture & Fixtures - CC				
Road Improvements				
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
Shed Roof				
Total Shed Roof				
Total Other Fixed Assets				372,242.07
TOTAL				**417,545.59**

COMPENSATION REPORT

Name		7/1/2024 to 6/30/2025	7/1/2025 to 4/30/2026	Notes
Halley	Mary	88,625	75,000	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	11,495	$486/month for daily monitoring, $354 if meter reading done, $39.75/hour for additional hours.
Blank	Stephanie	12,497	11,919	$486/month for daily monitoring, $354 if meter reading done, $39.75/hour for additional hours.
Gonzales	Juana	5,949	5,130	Hourly rate increased 11/13/2012 to $18/hr from $15/hr.
Pearlman	Harvey	3,000	2,500	Change in job desc: water manager to consultant effective June 2017. Annual salary: $2,400, to $3,000 5/24
Karel	Ernst	1,929	4,117	$972/month for daily monitoring, $354 if meter reading done, $39.75/hour for additional hours.
		$ 126,667	$ 110,161	

General - Revenue and Expenses Apportioned To All Departments

4/30/2026

Gen Revenue	Category		FY25/26 Budget	FY25/26 Actual	% of Budget
	Property Taxes (Unassigned)		155,000	149,696	97%
	Excess ERAF (Unassigned)		110,000	113,733	103%
	Grants/donations (Unaassigned)			60	
	Interest Income (Unassigned)		50	28,664	57328%
	Lease Income		32,772	27,148	83%
	Gen Revenue Total:		***297,822***	***319,301***	**107%**

Gen Expense	Category		FY25/26 Budget	FY25/26 Actual	% of Budget
	Audit (incl fees+bookkeeping)	*	12,000	12,788	107%
	Banking Fees (District-Pos Pay)		600	1,381	230%
	Bookkeeping		12,000	10,646	89%
	Dues & Memberships		2,700	3,270	121%
	Insurance (Board Workers Comp)		80	-	0%
	Insurance (DM Health)	*	13,000	11,418	88%
	Insurance (DM Workers Comp)	*	1,700	-	0%
	Insurance (Umbrella)		6,400	7,198	112%
	Interest Expense		-		
	Legal Fees		1,000	-	0%
	Meetings (inc Minutes)	*	1,600	920	58%
	Office & Postage	*	4,500	7,828	174%
	Other Operating		400	326	82%
	Payroll (DM) - Total	*	90,000	75,000	83%
	Payroll Employer Taxes (DM)	*	6,885	5,738	83%
	Payroll Service	*	2,400	1,998	83%
	Permits & Fees		2,700	2,041	76%
	Repair & Maint (non-water)		500	615	123%
	Supplies		100	526	526%
	Tree Management Program		-		
	Utilities (Telephone-RingCentral)		410	402	98%
	Website & Document Managment	*	1,200	515	43%
	General Expense Total:		***160,175***	***142,610***	**89%**
	General Expenses (Net of Dept Allocations Total:		***106,861***	***96,128***	**90%**
	General Balance (Prior to Dept Allocations) :		***137,647***	***176,692***	**128%**
	Gen Balance (After Dept Allocations):		***190,961***	***223,173***	**117%**
	Loan Payment(None):		-	-	**0%**
	Gen Balance (After Loan Payment):		***190,961***	***223,173***	

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

4/30/2026

Water Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Water Service Revenue	218,800	167,718	77%
	Water Conservation Discount	(70,000)	(49,898)	71%
	Meter Reading Fee	9,000	7,423	82%
	Water Service Revenue (Misc)	1,000	405	41%
	Water Service fee Net Revenue	158,800	125,648	79%
	Meter Charge (CIP Reserves)	84,100	69,910	83%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	**242,900**	**195,558**	**81%**
	Move Meter Charge to Reserves:	(84,100)	(55,893)	66%
	Water Operations Revenue:	***158,800***	***139,665***	**88%**
	Water CIP (PE Reserves):	***44,100***	***36,577***	**83%**
	Water CIP (LT Reserves):	***40,000***	***33,333***	**83%**

Water Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (40% Share):*	***53,314***	**46,482**	87%
	Audit	4,800	5,115	107%
	Health Insurance (DM)	5,200	4,567	88%
	Insurance (Workers Comp)	680	-	0%
	Meetings (incl Minutes)	640	368	58%
	Office & Postage	1,800	3,131	174%
	Payroll (DM) - Total	36,000	30,000	83%
	Payroll Employer Taxes (DM)	2,754	2,295	83%
	Payroll Service	960	799	83%
	Website & Doc Management	480	206	43%
	Gen Exp (Water Ops 40% Share):	***53,314***	***46,482***	**87%**
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	5,800	4,032	70%
	Bookkeeping (Water)	6,600	4,799	73%
	Dues & Memberships (Water)	550	-	0%
	Insurance (Wcomp)	1,500	-	0%
	Insurance (Water)	3,400	3,876	114%
	Legal Fees (Water)	1,000	-	0%
	Other Operating (Water)	1,100	1,891	172%
	Payroll (Water Team)	30,500	27,530	90%
	Payroll Employer Taxes	2,333	2,106	90%
	Permits & Fees	2,300	2,764	120%
	Rep & Maint incl Grant Spending	25,000	39,489	158%
	Subcontractors	300	135	45%
	Testing	6,000	3,204	53%

Water Department

	4/30/2026		
Treatment	9,000	5,264	58%
Utilities: Electric (Water)	18,000	15,328	85%
Utilities: Telephone (Water-Ooma)	400	179	45%
Dedicated Expense Sub-Total:	***113,783***	***110,597***	**97%**
Water Operations Expense Total:	***167,097***	***157,079***	**94%**
Water Conservation Reserve (Beginning Balance):	***70,000***	***70,000***	
Water Conservation Reserve (Discounts):	***(70,000)***	***(49,898)***	**71%**
Water Conservation Reserve (Ending balance):	-	***20,102***	
Water Operations Balance :	***(8,297)***	***(17,414)***	**210%**
Water Capital Improvements (Beginning PE Balance):	***102,200***	***102,200***	
Water Capital Improvement (Balance to PE Reserves):	***44,100***	***36,577***	**83%**
Water Capital Improvement (Capital spending):	***(35,000)***	***(45,304)***	**129%**
Water Capital Improvement (Change to PE Reserve):	***111,300***	***93,473***	**84%**
Water Capital Improvements (Beginning LT Balance):	***233,334***	***233,334***	
Water Capital Improvement (Balance to LT Reserves):	***40,000***	***33,333***	**83%**
Water Capital Improvement (Change to LT Reserve):	***273,334***	***266,667***	**98%**
Water Capital Improvement (Net PE and LT Reserves):	***384,634***	***360,140***	**94%**

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

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

Roads Department

4/30/2026

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

Roads Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Gen Exp (10% Share): p/project			
	Dedicated Expenses:			
	Repairs & Maintenance (Roads)	10,000	6,500	65%
	Pay (Maintenance Sub-Contractor)	2,700	3,870	143%
	Legal Fees (Roads)	1,000	-	0%
	Other Operating (Roads)	300	-	0%
	Payroll (Roads)	-	-	
	Payroll Employer Taxes (Roads)	-	-	
	Payroll (WC-Roads)	-	-	
	Supplies (Roads)	-	161	
	Dedicated Expense Sub-Total:	***14,000***	***10,531***	**75%**
	Roads Operations Expense Total:	***14,000***	***10,531***	**75%**
	Roads Operations Balance:	***(14,000)***	***(10,531)***	**75%**
	Capital Spending:	46,000	46,000	
	Capital Expenditures			
	Total Capital Project Balance:	-	-	-

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

Fire Department

4/30/2026

Fire Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Special Parcel Tax for Fire	43,705	43,270	99%
	Grants/Donations for Fire (Misc)	-	-	
	Grants for Fire (Measure C)	13,000	8,402	65%
	Grants for Fire (Measure W)	73,000	75,715	104%
	Grants for Fire (FVA Firehouse)	188,000	190,000	
	Grants for Fire (West Marin)	16,800	16,800	100%
	Fire Revenue incl Cap Imp Rev:	***334,505***	***334,187***	100%
	Deduct Cap Imp Revenue:	*(188,000)*		
	Fire Operations Revenue:	***146,505***	***334,187***	228%

Fire Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Dues: Membership	320	318	99%
	Emergency Preparedness	2,500		0%
	Fire Chief Stipend	30,000	25,000	83%
	Fire Equip & Tools	2,000	105	5%
	Fire Training/Certification	2,000	911	46%
	Fire Truck Maint & Repair	4,000	3,685	92%
	Fire Truck: Fuel	700		0%
	Grant Spending	21,400	1,100	5%
	Insurance: VFIS	6,484	7,156	110%
	Insurance: Workers Comp	3,200	(382)	-12%
	Legal	-	3,056	
	Other Operating (Fire)	1,800	1,580	88%
	Supplies: Medical	1,000		0%
	Supplies: Sta wear/Turnouts	4,000		0%
	Utilities: Electric	250	238	95%
	Utilities: Phone, Radio	1,000	511	51%
	Credit Card Receipts Outstanding		187	
	Dedicated Expense Sub-Total:	***80,654***	***43,465***	**54%**
	Fire Operations Expense Total:	***80,654***	***43,465***	**54%**
	Fire Operations Balance:	***65,851***	***290,722***	**441%**

Fire Station Donations/Grants	***630,000***	***630,000***
Fire Station Expenditures	***630,000***	***579,005***
Funds Remaining	**-**	***50,995***

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

Recreation Department

4/30/2026

Rec Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Community Center Classes	-	-	
	Community Center Functions (+XF)	2,000	2,025	101%
	Grants/Donations for Rec	177,952	-	0%
	Measure A Tax	45,531	47,384	104%
	Rentals	4,000	3,550	89%
	Rec Operations Revenue Total:	***229,483***	***52,959***	**23%**
	Rec Ops non-Measure A Total:	***183,952***	***5,575***	**3%**

Rec Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (0% Share):	NA	NA	NA
	Dedicated Expenses:			
	Community Center Classes	-	-	
	Community Center Functions	13,000	10,227	79%
	Grant Spending (Rec)	232,440		
	Grounds Maintenance	14,400	9,945	69%
	Legal Fees (Rec)	-	2,156	
	Measure A Projects	-	10,020	
	Other Operating (Rec)	100	-	0%
	Payroll (Rec)	9,100	7,630	84%
	Payroll (Rental Coordinator)	4,200	3,834	91%
	Payroll (WC-Rec)	600	-	0%
	Payroll Employer Taxes (Rec)	696	584	84%
	Rental Expenses (CC)	500	-	0%
	Repairs & Maintenance (Rec)	10,000	2,120	21%
	Supplies (CC)	1,200	1,111	93%
	Trails Maintenance	8,000	6,770	85%
	Utilities: Elec (CC)	1,300	1,171	90%
	Utilities: Phone (CC-Ooma)	100	88	88%
	Utilities: Propane (CC)	370	118	32%
	Utilities: Refuse (Rec)	1,400	1,410	101%
	Dedicated Expense Sub-Total:	***297,406***	***57,184***	**19%**
	Non-Measure A Expense Total:	***284,406***	***57,184***	**20%**
Rec Ops Balance(including Restricted Revenue):		***(67,923)***	***(4,225)***	**6%**
Rec Ops Balance(non-Meassure A)):		***(100,454)***	***(51,609)***	**51%**

	Budget	Actual
Budget for Capital Spending:		
Measure A: CC Playgound 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***	-
Total Spending:	***232,440***	***10,020***

MUIR BEACH COMMUNITY SERVICES DISTRICT

Minutes of the Board of Directors' meeting held on
Wednesday, January 21, 2026

OFFICIAL MINUTES ONLY UPON APPROVAL

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

Item 1: Call to Order

Meeting is called to order at 7:05

Board: Christine Lam (Board President), Steven Shaffer (Board Vice President), Leighton Hills (Director), David Taylor (Director), Nikola Tede (Director)
Staff: Mary Halley (District Manager), Chris Gove (Fire Chief)

Item 2: Approval of Agenda

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

MOTION:	To approve the agenda
Moved:	Shaffer, seconded by Tede
Vote:	AYES: Unanimous.

Item 3: Election of Board Officers (as needed)

Board will elect a Board President and Vice President.
Article 2.3 of the CSD Bylaws (available on the CSD website) provides: "The Board President and Board Vice President shall be elected at the first meeting of the calendar year or at another subsequent meeting as determined by the Board of Directors. The term of office shall commence upon election and shall continue for one year and until his/her successor is elected and takes office."
The Election of Officers will proceed accordingly:

1. Nominations – Candidate(s) for Board President should be nominated by any one or more Directors.
2. Motion to Close Nominations – A motion should then be made to close the nominations, seconded and voted upon.
3. Vote – The Board President should then call a vote for or against each nominated candidate, and declare the outcome of the election.

The process should be repeated for the Board Vice President.
The elected Board President should chair the remainder of the meeting.

For Board President, Hills nominates Steve Shaffer. Taylor also nominates Steve Shaffer. Shaffer is available.
For Board Vice President, Shaffer nominates Nikola Tede. Taylor and Hills agree. Tede is available.

Vote is held, and the slate passes unanimously.

Board: Steve Shaffer (Board President), Nikola Tede (Board Vice President), Leighton Hills (Director), Christine Lam (Director), David Taylor (Director)

<u>Item 4: Consent Calendar</u>

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 12/31/25. (See attached)
B) Approval of Draft Minutes from Regular Board Meeting on 11/19/25. (See attached)
C) Approval of Draft Minutes from Special Board Meeting on 12/3/25. (See attached)
D) Approval of FY25/26 Budget – January 2026 Mid-year Revision (See attached FY25/26 Budget – January 2026 Revision)

MOTION: To approve the consent calendar as submitted.
Moved: Hills, seconded by Tede
Vote: AYES: Unanimous.

<u>Item 5: Items Removed from Consent Calendar</u>

None

<u>Item 7: Upper Park Trail – Continuing Discussions and Updates Regarding Upper Park Trail and Possible Direction for Improvements</u> – Directors Hills and Lam

Board members Hills and Lam have now met with the trail expert and are still waiting for the final report and recommendations – which are due at the end of January or beginning of February. Hills and Lam give a brief update as this item continues to be reviewed as to next steps.

Hills has spoken with Tom, who originally designed the trail and who used to live in Muir Beach. He will be visiting in person on Friday and producing a report soon thereafter. Hills and Lam walked the trail with Bob Bowyer, and the comments Bob has collected from neighbors have all been passed onto the trail designer. Hills also had a conversation with Scott Bender who also seems to approve of the process so far.

Lam indicates that the next steps are the trail specialist comes out, we will review his recommendations, we will get out a communication about those recommendations, to move forward at the March meeting. Hills would like to have a special meeting before then in order to expedite construction by March. Shaffer clarifies that the special meeting will be an action item meeting.

Further discussion about the boundaries of the trail.

<u>Item 7: Fire Department Update</u> – Director Lam, Director Taylor, Fire Chief Chris Gove and Jon Rauh

1. *Fire Tax Renewal – with the expiration of Measure L passed in 2016, the fire department proposes that the Board consider a new ordinance for a special tax to be placed before the community at the June 2, 2026 election. The original 2016 ordinance implemented*

a parcel tax of $213. This was an increase from the $200 per parcel tax passed in 2012. Presently, with the annual CPI based increases, the tax collected in FY25-26 is $286.46 per parcel. The annual revenue from this current tax is $43,705. The fire department believes that the annual revenue collected is not sufficient to meet the future needs of the department and will present information to support setting a new rate at $386.00 (see attached Fire Tax 2026 Financial Analysis). The proposal will continue the current exceptions for low-income residents and contiguous lots with the same owner.

A) *The Board is being asked to approve Fire Tax Resolution No. 2026-1* (see meeting packet, Resolution No. 2026-1 Proposing a Special Tax for Fire Protection)

B) *The board is being asked to review for first reading Fire Tax Ordinance No. 2026-1* (see meeting packet, Ordinance No. 2026-1 Adopting the Levy of a Special Tax on Real Property within the District)

2. *Fire Chief Chris Gove will present his report* (see meeting packet, Fire Department Report – January 2026)
3. *Firehouse update – Jon Rauh*
4. *Marin Wildfire Protection Authority (MWPA) update on grant and projects – David Taylor*

Lam shares slides, and the presentation begins at **20:22 on the recording.**
Leslie Reihl goes over the finances for the new firehouse and future operating budget, beginning at **33:08 on the recording.**
David Taylor offers the recommendations given above at 39:45 on the recording.

MOTION:	To approve Fire Tax Resolution No. 2026-1
Moved:	Hills, seconded by Lam
Vote:	AYES: Unanimous.

The Ordinance will be voted on in the March meeting.

Chris Gove presents his report.

Jon Rauh, acting as contractor, gives an update on the new firehouse, starting at **49:32 on the recording**. He's signed contracts with two main subcontractors, including Damazio for grading.

Item 8: District Manager Report – Mary Halley
District Manager Mary Halley will present brief highlights from her DM report, including Firehouse project update (see attached). Her report, as always, is available in full as part of each meeting packet at https://muirbeachcsd.com/meetings/ *.*

Marin Water seasonal intertie is still active and has been revived by Supervisor Rodoni. Marin Water is going to use their grant team to go after the grant. The Nature Conservancy and the Marin Conservation League are writing the description for the grant, and Rodoni is working with engineers in the DPW to revise the first feasibility study, which had the water line in the roadway, with a second feasibility study to explore the possibility of putting portions of the waterline outside of the roadway, to give more flexibility as to timing timing around or after that date, but also determined it would add five times the cost to the intertie project. The road project is slated to begin spring 2028 so the project is still in discussion phase.

Item 9: Water Conservation Discount Tiers – District Manager

At the May 28, 2025 Board meeting, the Board asked the District Manger to work with Director Hills to examine the District's tiers that are used in calculating discounts provided to customers to essentially reward customers who are able to use less water per billing period, and to make recommendations for any appropriate updating.

At the November 19, 2025 Board Meeting, calculations and analysis were presented between the current discount tiers and a recommendation of narrowing the two highest tiers to fall more in line with the State's per household mandated water usage goals but still allowing for larger household sizes. Shown below are the Current conservation tiers (some 25 - 30 years old) and then following, the Proposed updated tiers.

Current:

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

Proposed:

Gallons	**Discount%**	
0 to 4,500	50%	for all usage
4,501 to 10,000	43%	applies to all usage
10,001 to 15,000	30%	applies to all usage
15,001+	0%	applies to all usage

We most recently passed our 5-year water rate Ordinance No. 2025-1 in May of last year that included our Conservation discount rate structure and the current Discount Tiers table. The Board will review for approval and adoption the inclusion of the updated discount tiers into Ordinance No. 2025-1 which established a schedule of rate charges for water service and capital improvements. (See meeting packet, Ordinance No. 2025-1 Revised)

The Board took public comment which was favorable to changing the discount tiers to more logically designed brackets, then the Board directed that the new discount table be approved and included in the current 5-year Ordinance starting January 2026.

MOTION: To approve inserting this new table into our current rate ordinance.
Moved: Hills, seconded by Taylor
Vote: AYES: Unanimous.

Item 8: Public Open Time

Chris Gove announces that it's Amadeo Banducci's 93rd birthday today!

Item 9: Recognitions & Board Member Items

Shaffer acknowledges what a fantastic job Christine Lam did over the past year. Gratitude.

Item 4: Next Meeting Date and Adjournment

Next Board Meeting Date: Wednesday, March 25, 2026.

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

Meeting adjourned at 8:10 pm.

MUIR BEACH COMMUNITY SERVICES DISTRICT
Minutes of the Board of Directors' meeting held on
Wednesday, March 25, 2026
OFFICIAL MINUTES ONLY UPON APPROVAL

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

Item 1: Call to Order
Meeting is called to order at 7:05

Board: Steven Shaffer (Board President), Leighton Hills (Director), Christine Lam (Director), David Taylor (Director). Nikola Tede (Board Vice President) is not present.
Staff: Mary Halley (District Manager), Chris Gove (Fire Chief)

Item 2: Approval of Agenda
Item(s) not included in this agenda: None.

MOTION: To approve the agenda
Moved: Hills, seconded by Taylor
Vote: AYES: Unanimous.

Item 3: Consent Calendar
All items on the Consent Calendar are considered to be either routine or non-controversial and will be enacted by a single blanket action of the Board. Upon request from a Board member or any member of the public, individual items may be removed from the Consent Calendar in which case they will be discussed in the meeting (under Items Removed from the Consent Calendar).
A. Approval of Draft Minutes from Special Board Meeting on 2/27/26. (See attached)
(Draft Minutes from the Regular Board Meeting on 1/21/26 are not yet available.)

MOTION: To approve the consent calendar as submitted.
Moved: Taylor, seconded by Lam
Vote: AYES: Unanimous.

Item 4: Items Removed from Consent Calendar
None

Close Regular Board Meeting and Open Public Hearing

Item 5: Public Hearing for Fire Tax Ordinance

The MBCSD Board reviewed and discussed the first reading of the proposed Ordinance No. 2026-1 to approve and adopt the Levy of a Special Tax on the Real Property Located within the District for Fire Protection and Related Purposes at the January 21, 2026 Board meeting. (See attached Ordinance No.2026-1) Notice of Public Hearing for the Fire Tax Ordinance will be held on March 25, 2026 at the Regular Board Meeting. Public notice was previously published/posted as required by ordinance. (See below). This will be an action item for board approval.

"NOTICE ON PROPOSED TAX ORDINANCE
NOTICE IS HEREBY GIVEN that on Wednesday, March 25, 2026 at 7:15 PM at the regularly scheduled board meeting conducted via teleconference and in accordance with Brown Act, or soon thereafter as the matter may be heard, the Board of Directors of the Muir Beach Community Services District will consider the adoption of an ordinance which will, if adopted by the Board, and confirmed by two-thirds (2/3) of the votes cast by the voters of the Muir Beach Community Services District, impose a special tax for fire protection, including firehouse maintenance and emergency preparedness within the Muir Beach Community Services District.

NOTICE IS FURTHER GIVEN that the Ordinance will further provide for the method of collection of said tax and for reasonable costs for collection of such tax.

NOTICE IS FURTHER GIVEN that persons desiring to address the Board regarding the proposed Ordinance should attend the hearing at the above meeting on the date and time indicated, or if they wish to comment on the proposed Ordinance in writing, that they do so no later than 5:00 PM on March 25, 2026."

MOTION: To approve Ordinance No. 2026-1 to approve and adopt the Levy of a Special Tax on the Real Property Located within the District for Fire Protection and Related Purposes
Moved: Lam, seconded by Taylor
Vote: AYES: Unanimous.

Close Public Hearing and Resume Regular Board Meeting

Item 6: County of Marin CDA Local Agency Management Program (LAMP) – Liz Darby – Marin County CDA
The County of Marin is updating the County's Local Agency Management Program (LAMP) for the management and regulation of onsite wastewater treatment systems (OWTS), typically referred to as septic systems. The County is in the process of seeking input from residents and the community, technical experts, local septic professionals, and other stakeholders to provide input and feedback on the challenges and/or successes with current septic system policies, processes, and programs. Ideas and proposed recommendations will be reviewed to include in the County's development of the LAMP to submit to the San Francisco Bay Regional Water Quality Control Board.

For information about additional community meetings, ways to stay engaged, and to receive updates and view LAMP FAQs, please visit our website at marincounty.gov/departments/cda/env-health-svcs/lamp.

Chris Choo, Asst Director of Community Development Agency (CDA), which includes Environmental Health Services, the division that regulates septic systems.
Her presentation begins at 5:57 on the recording.

We know we need to improve our regulations. They are cumbersome, having been pieced together over a number of years. This presentation will go over various improvements.

The information presented, and slide deck shown, are available at
https://www.marincounty.gov/departments/cda/env-health-svcs/lamp/presentation-4226

Following the presentation, Liz Darby invites feedback about people's experiences, with transparency and confidentiality. Discussion ensues, and continues.

Drop-in sessions are being held for people to share information and talk confidentially, and other meetings and a county-wide meeting. They want to hear from people. The LAMP website (with contact info for Liz and Chris) is https://www.marincounty.gov/departments/cda/env-health-svcs/lamp

Item 7: Upper Park Trail – Continuing Discussions and Updates Regarding Upper Park Trail and Possible Direction for Improvements – Directors Hills and Lam
Board Directors Hills and Lam have now received the trail specialist and ecologically-sustainable landscape architect Tom Hesseldenz & Associates' final Upper Park Trail report and recommendations – which were previously sent out two weeks ago to the community for preview and are also additionally attached *(See attached Seacape Park Trail Solutions Narrative and Drawings 2026-3-11)*. Hills and Lam will give a brief update to begin discussion of the report that includes various observations and solutions. The Board could decide to vote for one of the recommended solutions or request further information and research to support future discussion and approval.

This item begins at 1:00:45 on the recording.
Landcape architect Tom Hesseldenz is in the meeting. Following his meeting with Hesseldenz, Hills also met with Bob Bowyer, and with Durand and Beth Begault. These discussions led to the four current alternatives.

Christine Lam emphasizes two issues: the effort to maximize public safety, and the second is maximizing legal immunity. Legal counsel Emily Longfellow has said the CSD likely today holds trail immunity under government code section 831.4, meaning if an accident happened today, we would likely have trail immunity. But we don't want to leave the trail as it is today because we've been given public use that it's unsafe for pedestrians. Lam can't disclose all the details, but Emily has suggested that adding improvements like gates and chicanes can create new liability for the CSD. Alternatively, the CSD can maintain immunity if any improvements are deemed "an integral part of the trail". This is part of the reason to work with a design specialist. We'll need to consider what choice will allow us to maximize legal protections.

Starting at **1:09:15 on the recording**, Tom Hesseldenz presents his ideas. He begins with his original trail design from 20 years ago, which was for pedestrians only.

Many community members present their perspectives and ask questions, including Durand Begault, Janice Kubota, Chris Gove, Scott Bender, Bob Bowyer, Beth Begault, Frank Schoenfeld, Suzanne Bender, Hathaway Watson, Don Piottr, Leslie Riehl, and Herb Case.

Conversation also turns around what legal counsel has advised. Tom acknowledges that a shared trail is the least safe, and that a pedestrian-only trail (or separated pedestrian and bike trails) is safest for pedestrians.

MOTION:	To table this and ask Tom Hesseldenz to come up with a revision based on the conversations today, that we can vote on at the next meeting.
Moved:	Hills, seconded by Lam
Vote:	AYES: Unanimous.

Item 8: Fire Department Report – Fire Chief Chris Gove

Chris Gove presents his report, which is included in the meeting packet.

Item 9: Recreation Department– Muir Beach Friends and Neighbors Group

1. Request that the annual MBCSD budget for Bistro Café (which is an item included annually in the MBCSD Events budget) be increased from $1200 to $2000 paid quarterly to the MBFN Group.
2. Request a one-time $1000 payment to MBFN to publish 200 hardcopies of the Muir Beach Directory to coincide with the MB Community Center's 50th Anniversary celebration planned for August 2026.

MOTION:	To approve the increase for Bistro Café.
Moved:	Hills, seconded by Taylor
Vote:	AYES: Unanimous.

MOTION:	To approve the one-time $1000 payment to MBFN to publish 200 hardcopies of the Muir Beach Directory
Moved:	Hills, seconded by Lam
Vote:	AYES: Unanimous.

Item 10: District Manager Report – Mary Halley

District Manager Mary Halley will present brief highlights from her DM report, including Firehouse project update (see attached). Her report, as always, is available in full as part of each meeting packet at https://muirbeachcsd.com/meetings/ *.*

Item 11: Public Open Time

None

Item 12: Recognitions & Board Member Items

Shaffer recognizes the phenomenal job Mary Halley is doing, especially in terms of getting funding.
Taylor also recognizes the many areas covered in Halley's report, and with skill

Item 13: Next Meeting Date and Adjournment

Next Board Meeting Date: Wednesday, May 27, 2026.
There being no further business to come before the board, the meeting is adjourned.
Meeting adjourned at 9:40 pm.

MUIR BEACH COMMUNITY SERVICES DISTRICT
Minutes of the Board of Directors' meeting held on
Wednesday, May 6, 2026

OFFICIAL MINUTES ONLY UPON APPROVAL

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

Item 1: Call to Order 7:03pm
Board: Steve Shaffer (Board President), Leighton Hills (Director), David Taylor (Director)
Staff: Mary Halley (District Manager), Emily Longfellow (District Counsel)

Item 2: Public Comment
No public comment given.

Item 3: Closed Session (Directors,District Manager and Legal Counsel)
Conference with Legal Counsel – Significant Exposure to Litigation (Gov. Code, § 54956.9(d)(2), (e)(2).)
Number of potential cases: 1.
Facts and Circumstances: Based on existing facts and circumstances, disclosure would prejudice the Muir Beach CSD.

Item 4: Reconvene in Open Session
No actions taken in closed session to report.

Item 5: Next Meeting Date and Adjournment
Next Board Meeting Date: Wednesday, May 27, 2026.

There being no further business to come before the board, the meeting is adjourned.
Meeting adjourned at 8:25 pm.

RESOLUTION NO. 2026-2

RESOLUTION OF THE GOVERNING BODY OF THE

Muir Beach Community Services District

A REGULARLY SCHEDULED ELECTION TO BE HELD IN THIS JURISDICTION; REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE WITH ANY OTHER ELECTION CONDUCTED ON SAID DATE, AND REQUESTING ELECTION SERVICES BY THE MARIN COUNTY ELECTIONS DEPARTMENT

WHEREAS, it is the determination of said governing body the regularly scheduled election to be held on the 3rd day of November, 2026, at which election the issue to be presented to the voters shall be to elect the following members to the Board of Directors:

Number of Regular Term Positions (4-year) __3____

Number of Short Term Positions (2-year) __0____

NOW, THEREFORE, BE IT RESOLVED, pursuant to Elections Code §10002, the Board of Supervisors of the County of Marin is hereby requested to:

1) Consolidate said election with any other applicable election conducted on the same day in the manner prescribed in Elections Code §10418;

2) Authorize and direct the Elections Department at District expense, to provide all necessary election services and to canvass the results of said election.

PASSED AND ADOPTED this __1st_ day of _July_, 2026_ by the following vote, to wit:

AYES:

NOES:

ABSENT:

____

PRESIDENT, BOARD OF DIRECTORS

ATTEST:________________________________

DISTRICT MANAGER

FIRE DEPARTMENT REPORT

MBCSD

MAY 27, 2026

ACTIVITY

We have run 23 calls this year to date. We have presently 3 new volunteers who are in the training stage. We are hoping to have training exercises this summer with other W. Marin departments. We are scheduling an EMR course and hope to include some of our disaster liaisons in that training. There will be annual Sidewalk CPR event August 15th at the NPS Beach parking lot.

MWPA

Work is virtually complete this year on our 4 local projects. There remains some chipping work at the Terwilliger site next month. We are speaking with NPS about removing some of the dense undergrowth beneath the tall conifers beyond the 100’ buffer zone on the Banducci project. Funding requests are pending for FY26/27.

FIREWISE

A risk survey is being repeated for the community by the Firewise team. Coordination for chipper day signage and reminders is ongoing.

DISASTER COUNCIL

Planning for a community evacuation drill is underway.

District Manager Report – May 2026

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

General:

Board of Directors – Board elections are coming up in November. Candidate filing begins July 13 thru August 7. Incumbents must file during this period if they wish to continue. If an incumbent does not file by August 7th, the nomination filing period will be extended to August 12th to all qualified candidates other than incumbents.

District Manager – currently have been focusing on writing several ordinances, drafting FY26-27 budget, and developing the State mandated Cross-connection Control Program and initial hazard assessment, as well as continuing to get estimates and coordinate contractors for the various maintenance projects around the district and working on District IT issues.

Water:

Redwood Creek Stream Monitoring – current stream flows are declining slowly as we go into summer. Current height is 1.8 – 2.0ft. and flows are 1.06 cfs. We will adjust pumping schedules as needed.

Water Reports – monthly reports, including Drought reports (DDR), are submitted through Apr 2026.

State Waterboards Triennium Sanitary Survey – we finally received an excellent report with only minor deficiencies, which have all been completed and submitted to the SWB; such as installing backflow prevention devices on any hose bibs connected to the district portions of the system, tanks and wells, and a new one-time additional manganese testing.

Marin Water Seasonal Intertie possibility – the door of possibility has probably shut for being able to get an intertie project funded and completed before the Frank Valley/Muir Woods Road project begins. I am now just reviewing the Negative Declaration Report for the road construction project for any impacts on hydrology.

Lower Tank – tank screen replacement around the top is now complete and coordinating for fumigation.

Leak Detection – repairs were made to several leaking hydrants and water mains this past several months and we have seen a significant decline in our ‘unaccounted for’ water from 32.5% to 8% this meter reading period.

Water meters – continuing to replace quite a few customer water meters in both upper and lower zones. We have been always keeping in stock at all times at least 4 meters in both 5/8” and ¾” as the district’s cubic meters have a longer order lead time.

Water infrastructure under CSD Footbridge – still searching for a contractor to raise the electrical and water pipes underneath the footbridge to make them less vulnerable during creek flooding events.

Cross Connection Plan – we have contracted with a Cross-connection Control Certified Specialists to review the Cross-connection customer questionnaire survey results, finish up any selected onsite reviews, and complete his report. He is scheduled to come out 6/30 do the onsite work. Depending on that report, I will finish developing our CCCP program based on both mandated regulations, survey results, and initial hazard report. The Initial Hazard Report and CCCP program are due to be submitted to the SWB by 8/31/26.

Fire:

Firehouse – the firehouse construction continues to make progress but has encounter some unexpected headwinds which will add additional cost to the project. The project had always been considered a private project funded mainly by fundraising efforts and donations, but the District was informed that because there are some public grant funds also contributing to the project, that it is considered a Public works project and is subject to registration with the Department of Industrial Relations (DIR) and that we can only use DIR registered contractors and will require all contractors to pay prevailing wage, which in turn, needs to be included in the construction contracts. We are quickly adjusting to the get all the required new paperwork and registrations filed as well as catch up on all prevailing wages that have been paid since the start of the project. The District has now taken over the position of managing General Contractor for the project and will monitor and oversee all DIR work. MBVFA grant report to-date: we have received a total of $530,000 from the VFA since 2018; have spent a total of $530,000 on soft costs and current construction. We have now started to spend the first $100,000 grant received from a County, plus we just secured an additional $100,000 grant from the County just approved this past week on 5/19. Current total grant funds currently available at the time of this report are $150,994.91. The District Fire Dept Reserves still has $800,000 available for construction and MBVFA fundraising previously reported that another $140,000 has been raised towards their goal since 3/14.

Hydrant repairs – hydrant repairs on three hydrants (CW, Lagoon, and Hwy 1) are now completed.

MWPA – working with Fire Chief Gove to budget for Measure C funding for FY26-27. A portion is automatically allocated for covering the district's share of costs for Marin County Fire Department parcel inspections and then the possible purchase of a flail mower to help with vegetation management.

Fire Tax – the $386.00 Measure M tax is on the June 2 voter ballot and seems to have community support.

Recreation:

MB Community Center – the County EHS inspector is requiring that the CC leach field located under the front edge of playground deck have a soil evaluation test for relocation in the future. We have hired Questa Engineering to develop an alternative location and have applied for the septic soil evaluation permit. Also, the CC solar panel inverter failed, but after some evaluation and discussions with Aran Moore of Sun First Solar – who was the original installer – he amazingly found a spare inverter of the same outdated manufacturer and model in his warehouse and was able to replace the failed inverter. This will help keep the CC's system running a bit longer, but as with all digital and solar technology these days, the advances and efficiencies of the newer equipment is something we will need to start analyzing at the CC to be able to plan for a new system upgrade and replacement at some point in the future as this system runs out it's useful life.

MBCC Rentals – our new CC Rental Coordinator Ben Vogler seems to be doing a stellar job managing the CC rental inquiries and bookings. I am continuing to assist and support Ben as he gets up to speed on the many nuances of the job to help make a smooth transition.

Prop 68 Per Capita Recreation grant – the CC Parking Project Phase 2 permit application has been held up by the County EHS while we replaced the septic tank and hired an engineer to designate a new leach field site. The latest item that the County is requiring is new engineering stamp on both the Civil and Structural Engineer's drawings. This list of items has been delayed construction until late summer 2026 or next summer 2027. We have until December 2027 to complete construction and March 2028 to close out our Prop 68 grant.

Measure A – now with the FY26-27 draft-budget complete for Board and public input, I can start working on completing our Measure A Workplan for FY26-27 which is due July 1. Trail maintenance of some sort or CC Deck curtains are likely candidates.

Parks and Trails – there has been much concern about the multi-use of the Upper Park trail for both hiking and biking. The trail specialist's report was distributed and reviewed by the public and board at the previous 3/25 meeting, and discussion will continue at the 5/27 Board meeting. The latest awareness that any upgrades could become a public works project, depending on the scope of the work, may add a new element to the degree of improvement that could be possible given that prevailing wage could double any project cost.

Roads:

Maintenance – the Sunset Way pavement patch repair has been completed along with the replacement of a failing/rusting utility vault also on Sunset Way. The remaining last two maintenance projects planned for this fiscal year are a small patch repair on Pacific Way and road edge stabilization on the Starbuck Extension. Work will be scheduled soon. With the prediction of a possible Super El Nino winter this year, we will be evaluating all the district road drainage systems in the next few months for any modifications or repairs.

Communications:

Cybersecurity – I continue to receive and review our CISA weekly IP scanning reports. Phishing scams online are getting very sophisticated and more frequent, so email sender address vigilance is required for every email.

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

Muir Beach Directory – continue to update weekly, currently updated thru 4/9/26.

Finance:

Budget – FY26-27 draft-budget will be available at the 5/27 board meeting for further input.

District Office Business – finally completed the changeover and migration to the new DM laptop as the 10-year-old laptop was becoming too glitchy and unreliable. Transfer and migration took a couple of days without too many issues at first until I returned back to the office and realized most all my District records and documents after 2017 were gone. Many more days lost working with the computer technician trying to locate basically all the documents from the last 10 years. Luckily, they were found in a location where the technician didn't suspect any documents would be being stored, so fortunate for me, he finally was able to restore all the district document files. It then took another day to get all of the peripheral office printers and scanner drivers downloaded and functioning again. On the District Desktop (that Sharry uses for District accounting and billing), QuickBooks required us to upgrade to QuickBooks Enterprise program from 2023 Pro, so we lost many more days on call with software support specialists trying to work out all the glitches and bugs in the new program. We also had to deal with an unusual situation of having a check we issued to a local resident for the CSD Bistro contribution stolen out of his mailbox and then cashed. It took quite a process of various notarized documents and submittals to get the bank that cashed the check with the forged endorsement to reimburse the District for the stolen check. The bank couldn't tell us if the person who stole the check was caught, but clearly they should never have cashed a check with an endorsement that didn't match the payee. As always, I am continuing to process all District mail and work with Sharry to make sure payroll timesheets, routine/event reimbursements, Credit Card expenditures, incoming payments and outgoing checks are all processed and expedited between agencies, employees, and vendors promptly.

Respectfully submitted,

Mary Halley

MBCSD District Manager

MUIR BEACH COMMUNITY SERVICES DISTRICT
19 Seacape Drive Muir Beach, CA 94965 415 383 9969 www.muirbeachcsd.com

Draft-Budget
Fiscal Year 2026/2027

Draft-Version for May 27, 2026, Board Meeting

The proposed FY26/27 Draft-Budget is being presented to the MBCSD Board for preliminary review with 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 revenue sources and strategic planning.

This May 27, 2026, version of the FY26-27 Draft-Budget includes Actuals for FY25-26 through April 30, 2026, and could still be potentially modified based on Board and public input and final Actuals thru June 30, 2026. The FY26-27 Budget is projected to have year-end unrestricted funds of $607,178 after current planned capital spending and infrastructure projects.

The Water Department budget has a mandatory revenue increase of 3.8% based on the San Francisco- Oakland-San Jose April 2026 CPI rate for the last twelve months as required by the 2025-1 MBCSD Water Rate Ordinance. Even with the 3.8% increase, based on current water usage, total projected water Service Fee revenue looks to remain flat from the previous year. The almost 10% in forecasted water expenses is mainly driven by the increase in repair and maintenance costs from the previous year and an additional one-time $10,000 Other Expenditure for the contracted Cross-connection Specialist's Fee to complete the required SWB CCCP Initial Hazard Assessment Report. The year-end projected restricted Water Capital Reserves are projected to increase by $47,300 with $40,000 in additional Pipe & Equipment capital spending on the phased water main valve replacement program. The continuing increase in water operational debt to the General Fund is somewhat temporarily covered by the Water Capital Reserve but is a trend we are working hard to reverse and payoff as we continue to see how past rate increases and modifications to the conservation discount tiers help adjust and increase water revenues over the next fiscal year.

The Fire Department Fire Tax will benefit from the projected new Measure M Fire Tax ballot along with continuing to benefit from various grant funding programs for vegetation management and fire operations. There is an estimated decrease in restricted Fire Reserve from $891,429 to $174,233 with an expected additional $800,000 capital outlay for the new Firehouse construction.

Road maintenance has allocations from the General fund of $14,000 for routine maintenance items.

Recreational capital spending will stay within the Measure A planning budget and the current Prop 68 Per Capita Project grant. MBCC rental income is budgeted at $4,000 this year, based on the current rental patterns, which almost covers the cost of the rental coordinator. Projected non-grant recreational spending of $63,680 includes a $16,000 Events Budget for CC events, Bistro and one-time MB Directory printing for CC 50th Anniversary edition.

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

Please note:
• This is the first reading of the FY26/27 Draft-Budget to take Board and public comment.
• The Public Hearing of the FY26/27 Draft-Budget, including complete June 2026 actuals, will be presented at the July 27, 2026, Board Meeting for any last comments and Final approval.

General Dept - Revenues less Expenses					
	FY26/27 Budget	**FY25/26 Actual (10 mos thru April)**	**FY25/26 Budget**	**FY24/25 Actual**	**FY24/25 Budget**
Revenues					
Property Taxes	$ 160,000	$ 149,969	$ 155,000	$ 155,952	$ 150,000
Excess ERAF	113,000	113,733	110,000	112,952	100,000
Interest Income	20,000	28,664	50	40	200
Lease Income	34,118	27,148	32,772	31,512	31,400
Other Income	-	60	-	200	-
Total Revenues:	**$ 327,118**	**$ 319,574**	**$ 297,822**	**$ 300,656**	**$ 281,600**
Expenses					
Audit (includes fees+bookkeeping)	$ 13,000	$ 12,788	$ 12,000	$ 11,957	$ 12,700
Banking Fees (District-Positive Pay)	1,800	1,381	600	350	-
Bookkeeping	13,000	10,646	12,000	12,223	12,000
Dues & Memberships	3,500	3,270	2,700	2,619	2,215
Insurance: (Blanket+Gen Lb+Umb)	8,100	7,198	6,400	5,916	5,500
Insurance: DM Benefit (Health)	14,000	11,418	13,000	12,928	12,300
Insurance: WComp (Board)	90	-	80	77	160
Insurance: WComp (DM)	1,800	-	1,700	1,625	2,100
Interest Expense	-	-	-	1	-
Legal Fees	1,000	-	1,000	824	1,000
Meetings (inc minutes)	1,950	920	1,600	1,443	2,000
Office & Postage	5,000	7,828	4,500	2,730	2,500
Other Operating	450	326	400	699	330
Payroll Service: Fees	2,500	1,998	2,400	2,186	2,420
Payroll: Employer Taxes (DM)	7,191	5,738	6,885	6,780	6,770
Payroll: Salary (DM)	94,000	75,000	90,000	88,625	88,500
Permits & Fees (election year)	2,700	2,041	2,700	2,581	2,200
Repair & Maint (non-department)	700	615	500	125	500
Supplies	500	526	100	-	150
Telephone	490	402	410	403	410
Tree Management Program (currently Fire Dept Meas C)	-	-	-	-	1,000
Website, Internet & Doc Mangmt	1,200	515	1,200	1,211	500
Certain expenses allocated to other depts (1)	(56,256)	(46,482)	(53,314)	(51,794)	(51,916)
Total Expenses:	**$ 116,715**	**$ 96,128**	**$ 106,861**	**$ 103,509**	**$ 103,339**
Revenues less Expenses	**$ 210,403**	**$ 223,446**	**$ 190,961**	**$ 197,147**	**$ 178,261**
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					
Revenues	**FY26/27 Budget**	**FY25/26 Actual (10 mos thru April)**	**FY25/26 Budget**	**FY24/25 Actual**	**FY24/25 Budget**
Water Service Fee Revenue	$ 210,000	$ 167,718	$ 218,800	$ 184,323	$ 155,000
Water Conservation Discount	(63,000)	(49,898)	(70,000)	(53,571)	(49,600)
Subtotal	$ 147,000	$ 117,820	$ 148,800	$ 130,752	$ 105,400
Meter Reading Fee	11,000	7,423	9,000	8,762	8,930
Water Service Revenue (Misc)	500	105	1,000	1,627	500
Water Service Fee Revenues	$ 158,500	$ 125,348	$ 158,800	$ 141,141	$ 114,830
Meter Charges (to Water Cap Impr)	87,300	69,910	84,100	82,551	83,000
Total Water Revenues	**$ 245,800**	**$ 195,258**	**$ 242,900**	**$ 223,692**	**$ 197,830**
Expenses					
Allocation of General Dept Expenses	$ 56,256	$ 46,482	$ 53,314	$ 51,794	$ 51,916
Bank Credit Card Fees (Customer)	4,800	4,032	5,800	5,617	4,500
Bookkeeping	6,600	4,799	6,600	6,154	6,530
Dues & Memberships	570	475	550	538	520
Insurance: Wcomp	1,600	-	1,500	1,392	1,900
Insurance: (Water-G Liab+ % Umb)	4,000	3,876	3,400	3,185	3,000
Legal Fees	1,000	-	1,000	-	1,000
Other Expenditure	10,000	1,891	1,100	14	200
Payroll: (Water Team)	33,500	27,530	30,500	29,093	30,500
Payroll: Employer Taxes	2,563	2,106	2,333	2,226	2,333
Permits & Fees	2,800	2,289	2,300	2,189	2,000
Repairs & Maintenance	30,000	39,489	25,000	23,555	13,000
Sub-contractors (Maintenance)	300	135	300	180	400
Testing (non-full-panel yr)	4,000	3,204	6,000	2,931	2,500
Treatment	7,000	5,264	9,000	7,896	5,000
Utilities: Electric	18,500	15,328	18,000	17,156	15,000
Utilities: Telephone	250	179	400	368	400
Total Expenses	**$ 183,739**	**$ 157,079**	**$ 167,097**	**$ 154,288**	**$ 140,699**
Revenues less Expenses	**$ 62,061**	**$ 38,179**	**$ 75,803**	**$ 69,404**	**$ 57,131**
Transfer Portion of Meter Revs to Pipes & Equip Reserve	$ 47,300	$ 36,577	$ 44,100	$ 42,551	$ 43,000
Transfer Portion of Meter Revs to Lower Tank Reserve	40,000	40,000	40,000	40,000	40,000
Equal to Meter Revs	$ 87,300	$ 76,577	$ 84,100	$ 82,551	$ 83,000
Equal to Service Revs	$ (25,239)	$ (38,398)	$ (8,297)	$ (13,147)	$ (25,869)
Notes					
Meter Reading charge $4400 + Water bookkeeping $6600 = $11000					

Fire Dept - Revenues less Expenses

	FY26/27 Budget	FY25/26 Actual (10 mos thru April)	FY25/26 Budget	FY24/25 Actual	FY24/25 Budget
Revenues					
Grants for Fire (Measure W) (1)	$ 76,000	$ 75,715	$ 73,000	$ 73,282	$ 70,000
Special Parcel Tax for Fire (1)	61,374	43,270	43,705	45,392	44,679
Other Grants/Donations(1)	-	-	-	9,840	10,000
Grants for Fire (Measure C) (1)	14,000	8,402	13,000	14,001	13,000
Grants for Fire (West Marin) (1)	8,400	16,800	16,800	-	8,400
Grants for Fire House (1)(2)	-	190,000	188,000	-	-
Total Revenues:	**$ 159,774**	**$ 334,187**	**$ 334,505**	**$ 142,515**	**$ 146,079**
Expenses					
Emergency Preparedness/Firewise	$ 2,500	$ -	$ 2,500	$ 230	$ 2,500
Fire Equipment & Tools	2,000	105	2,000	1,725	4,000
Fire Training/Certification	1,500	911	2,000	1,440	2,000
Fire Truck: Fuel	500	196	700	-	-
Fire Truck: Maint/Repairs	4,000	3,685	4,000	7,836	8,000
Grant Spending	14,000	1,100	21,400	16,540	30,000
Insurance: VFIS	10,000	7,156	6,484	6,409	6,409
Insurance: WComp	3,200	(382)	3,200	(538)	3,000
Legal Fees	1,000	3,056	-	-	500
Membership Dues/Fees	320	318	320	318	320
Other Operating	1,800	1,571	1,800	1,701	3,000
Pay: Stipend-Chief (Mearsure W)	$ 30,000	$ 25,000	$ 30,000	$ 30,000	$ 30,000
Supplies: Medical	1,000	-	1,000	2,071	500
Supplies: Sta wear/Turnouts/Other	4,000	-	4,000	4,689	4,000
Utilities: Electric	500	238	250	273	320
Utilities: Phone, Radio	$ 650	$ 511	$ 1,000	$ 935	$ 640
Total Expenses	**$ 76,970**	**$ 43,465**	**$ 80,654**	**$ 73,629**	**$ 95,189**
Revenues less Expenses	**$ 82,804**	**$ 290,722**	**$ 253,851**	**$ 68,886**	**$ 50,890**

Roads Dept - Revenues less Expenditures					
	FY26/27 Budget	**FY25/26 Actual (10 mos thru Apr)**	**FY25/26 Budget**	**FY24/25 Actual**	**FY24/25 Budget**
Revenues					
(None)	-	-	-	-	-
Total Revenues	$ -	$ -	$ -	$ -	$ -
Expenses					
Legal Fees (Roads)	$ 1,000.00	$ -	$ 1,000.00	$ -	$ 1,000.00
Other Operating (Roads)	300	161	300	-	300
Repairs & Maint (Roads)	10,000	6,500	10,000	(2,300)	10,000
Sub-Contractors (Maintenance)	2,700	3,870	2,000	3,195	2,000
Total Expenses	**$ 14,000**	**$ 10,531**	**$ 13,300**	**$ 895**	**$ 13,300**
Revenues less Expenses	**$ (14,000)**	**$ (10,531)**	**$ (13,300)**	**$ (895)**	**$ (13,300)**
Captial Spending					
Lagoon	$ -				
	-				
Total Capital Spending:	$ -			-	-
FY26-27 Captial Spending					
Lagoon		$ 46,000	$ 46,000		
		-	-		
		$ 46,000	$ 46,000		

Recreation Dept - Revenues less Expenses	FY26/27 Budget	FY25/26 Actual (10 mos thru April)	FY25/26 Budget	FY24/25 Actual	FY24/25 Budget
Revenues					
Measure A Tax Revenues (1)	$ 45,531	$ 47,384	$ 45,531	$ 46,361	$ 43,168
Rentals	4,000	3,550	4,000	3,200	4,000
Community Center Functions +(XF) (2)	2,000	2,025	2,000	2,000	1,000
Community Center Classes (2)	-	-	-	-	-
Donations and Grants for Rec (1)	177,952	-	177,952	-	177,952
Total Revenues	$ 229,483	$ 52,959	$ 229,483	$ 51,561	$ 226,120
Expenses					
Community Center Classes (2)	$ -	$ -	$ -	$ -	$ -
Community Center Functions (2)	16,000	10,227	13,000	9,460	8,000
Grant Spending (Rec)	223,483	10,020	232,440	53,674	220,952
Insurance: Wcomp (Rec)	600	-	600	521	650
Legal Fees (Rec)	2,000	2,156	-	-	-
Other Operating	100	-	100	-	100
Pay: (Maintenance Sub-Contractors)	13,200	9,945	14,400	8,905	9,000
Pay: Rental coordinator	4,200	3,834	4,200	4,200	4,200
Payroll: (Rec)	9,150	7,630	9,100	8,949	9,200
Payroll: Employer Taxes	700	584	696	685	704
Rental Expense (CC)	1,000	-	500	-	500
Repairs & Maintenance	10,000	2,120	10,000	5,638	2,000
Supplies (CC)	1,200	1,111	1,200	1,130	1,000
Trails Maintenance	8,000	6,770	8,000	3,485	1,500
Utilities: Electric	1,500	1,171	1,300	1,203	1,000
Utilities: Phone	110	88	100	95	80
Utilities: Propane	120	118	370	37	370
Utilities: Refuse	1,800	1,410	1,400	1,222	1,700
Total Expenses	$ 293,163	$ 57,184	$ 297,406	$ 99,204	$ 260,956
Revenues less Expenses	**$ (63,680)**	**$ (4,225)**	**$ (67,923)**	**$ (47,643)**	**$ (34,836)**
Notes					
(1) Use legally restricted by outside entity					
(2) Use assigned internally for specific purpose					
FY26/27					
Measure A: CC Deck Closures	$ (10,000)				
Measure A: Trail Improvement	$ (20,000)				
Measure A: CC Parking - 2	$ (44,488)				
Total Measure A Spending:					
Prop 68 Grant: CC Parking Project	$ (177,952)				
Total Capital Spending:	$ (252,440)				
FY25/26					
Measure A: CC Deck Closures			$ (10,000)		
Measure A: Trail Improvement					
Measure A: Playground Rehabilitation		$ (10,020)	$ (10,000)		
Measure A: CC Parking - 2			$ (44,488)		
Total Measure A Spending:					
Prop 68 Grant: CC Parking Project			$ (177,952)		
Total Capital Spending:		$ (10,020)	$ (242,440)		
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)

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 (4/30/2026)	**$ 1,513,630**	**$ 237,721**	**$ 266,667**	**$ 93,473**	**$ (122,419)**	**$ 1,275,909**	**$ 396,775**	**$ 891,429**	**$ -**	**$ (12,295)**
Cash Flows from Operations										
Revenues less Expenses	$ 277,588	$ 62,061			$ 62,061	$ 215,527	210,403	82,804	(14,000)	(63,680)
Cash Flows from Investing										
New Capital Assets	$ (840,000)	$ (40,000)		$ (40,000)		$ (800,000)		(800,000)		
Cash Flows from Financing										
Inter Dept. Transfers	$ -		$ 40,000	$ 47,300	(87,300)	$ -				
Ending Cash (6/30/2027)	**$ 951,218**	**$ 259,782**	**$ 306,667**	**$ 100,773**	**$ (147,658)**	**$ 691,436**	**$ 607,178**	**$ 174,233**	**$ (14,000)**	**$ (75,975)**