

Muir Beach Community Services District

Balance Sheet

As of May 31, 2026

Accrual Basis

	May 31, 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	31,742
Total Charles Schwab 6797	1,231,742
TriC Checking	
TriC General Fund	250,408
TriC Lower Tank Reserve	33,333
TriC Pipes & Equip Reserve	30,823
TriC Checking - Other	(50)
TriC Measure A	(12,295)
TriC Fire	(93,505)
TriC Water	(106,687)
Total TriC Checking	102,027
Total Checking/Savings	1,333,769
Other Current Assets	
Due from Water Ops to Gen'l Fd	106,687
Undeposited Funds	2,074
Prop 68 for reimbursement	1,349
Total Other Current Assets	110,110
Accounts Receivable	
Receivables	16,516
Total Accounts Receivable	16,516
Total Current Assets	1,460,394
Fixed Assets	
Other Fixed Assets	
Road Improvements	1,670,998
Land	755,573
Buildings	609,384
Buildings - Fire Station	609,297
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	2,558,163
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

Muir Beach Community Services District

Balance Sheet

As of May 31, 2026

Accrual Basis

	May 31, 26
Equip 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	895,847
Invested in Capital Assets	(2,122,568)
Total Fixed Assets	1,331,442
TOTAL ASSETS	2,791,836
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Due to Gen'l Fd from Water Ops	106,687
Total Other Current Liabilities	106,687
Accounts Payable	
Accounts Payable	12,480
Total Accounts Payable	12,480
Credit Cards	
Credit Card	3,477
Total Credit Cards	3,477
Total Current Liabilities	122,644
Total Liabilities	122,644
Equity	
Retained Earnings	1,176,574
Gov't Net Position	944,663
Net Income	547,955
Total Equity	2,669,192
TOTAL LIABILITIES & EQUITY	2,791,836

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

	May 26
Income	
Interest Income	3,788
Lease Income	2,812
Recreational Activities Income	
Rental Income	700
Total Recreational Activities Income	700
Combined Tax Revenues	
Property Tax Revenues	
Property Tax Revenues	574
Total Property Tax Revenues	574
Measure A Revenues	63
Total Combined Tax Revenues	637
Total Income	7,937
Expense	
Repairs & Maint (non-water)	9,096
Payroll Expenses	
Wages	5,263
Employer Payroll Taxes	855
Payroll Service	145
Total Payroll Expenses	6,263
Fire Dept Expenses	
Fire Chief Stipend	2,500
Phone, Radio Link for Bolinas	55
Total Fire Dept Expenses	2,555
Office and Postage	1,684
Health Insurance	1,170
Grounds Maintenance/Gardening	1,080
Bookkeeping	986
Community Classes & Functions	
Community Center Functions	372
Rental Expense	350
Total Community Classes & Functions	722
Supplies (non-water)	537
Utilities	
Electric	183
Refuse Service	38
Telephone	7
Total Utilities	229
Receipts Outstanding	
CG Receipts Outstanding	180
Total Receipts Outstanding	180
Bank Fees & Credit Card Fees	50
Other Operating Expenses	34
Meeting Expense	17
Website Hosting & Maintenance	5
Total Expense	24,608
Net Income	(16,671)

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

	May 26
Income	
Combined Water Revenues	
Water Operations Revenues	
Water Service Revenues	27,622
Misc Water Revenues	45
Field for Billing Notices	0
Total Water Operations Revenues	27,667
Water Capital Improvement Revs	
Capital Improvement Revenues	14,017
Total Water Capital Improvement Revs	14,017
Total Combined Water Revenues	41,684
Total Income	41,684
Expense	
Payroll Expenses	
Wages	5,915
Total Payroll Expenses	5,915
Water Enterprise	
Water Testing	3,535
Water Expense & Repairs	390
Total Water Enterprise	3,925
Utilities	
Electric	1,309
Telephone	22
Total Utilities	1,331
Bank Fees & Credit Card Fees	1,001
Bookkeeping	723
Grounds Maintenance/Gardening	270
Receipts Outstanding	
SB Receipts Outstanding	53
CG Receipts Outstanding	19
Total Receipts Outstanding	73
Total Expense	13,236
Net Income	28,447

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

Date	Name	Memo	Amount
Bank Fees & Credit Card Fees			
05/01/2026	Intuit Pymt Soln Tran Fee		52
05/19/2026	Intuit Pymt Soln Tran Fee		47
05/21/2026	Intuit Pymt Soln Tran Fee		371
05/26/2026	Intuit Pymt Soln Tran Fee		482
05/04/2026	Intuit Payment Soln Acct Fee		20
05/08/2026	Intuit Pymt Soln Tran Fee		28
05/13/2026		Service Charge	50
Total Bank Fees & Credit Card Fees			1,051
Bookkeeping			
05/31/2026	Mullin, Sharon	Bookkeeping/water billing	986
05/31/2026	Mullin, Sharon	Bookkeeping/water billing	723
Total Bookkeeping			1,709
Fire Dept Expenses			
Phone, Radio Link for Bolinas			
05/11/2026	CalNet	Phone @ fire barn; 415 380-9627	55
Total Phone, Radio Link for Bolinas			55
Total Fire Dept Expenses			55
Health Insurance			
05/14/2026	CALPERS	Halley	1,170
Total Health Insurance			1,170
Office and Postage			
05/29/2026	Staples	Office supplies	70
05/25/2026	Intuit QuickBooks	QuickBooks Enterprise 24	1,149
05/14/2026	North Bay Computer Systems, Inc	Transfer data, software to new DM laptop	465
Total Office and Postage			1,684
Other Operating Expenses			
05/31/2026	Mullin, Sharon	Parking & tolls	34
Total Other Operating Expenses			34
Repairs & Maint (non-water)			
05/13/2026	Damazio Excavating, Inc.	Cut & patch Sunset, patch Pacific	5,197
05/06/2026	Water Components & Building Sup...	replace road utility vault & cover	2,240
05/13/2026	Damazio Excavating, Inc.	Replace utility box on Sunset Way	1,660
Total Repairs & Maint (non-water)			9,096
Supplies (non-water)			
05/09/2026	Piel, Laurie	Reimb for folding tables for CC	537
Total Supplies (non-water)			537
Utilities			
Electric			
05/26/2026	PG&E Pumping from Wells 745-7		959
05/16/2026	SMITH, Brent (1104)	Credit for electricity usage	8
05/26/2026	PG&E at Comm Ctr 019-6	Electric - Community Center (Net of Solar)	153
05/26/2026	PG&E Firehouse 226-2	Electric - Firehouse	30
05/26/2026	PG&E Pumping at Lower Tank 623-9	Electric - Pumping from Lower Tank to Upper Ta...	342
Total Electric			1,493
Refuse Service			
05/08/2026	United Site Services, Inc.	Portable restroom - Volleyball court	38
Total Refuse Service			38
Telephone			
05/02/2026	Ooma	Telephone	7
05/04/2026	Ooma	Telephone	7

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

Date	Name	Memo	Amount
05/17/2026	Ooma	Telephone	7
05/29/2026	Ooma	Telephone	7
Total Telephone			29
Total Utilities			1,560
Water Enterprise			
Water Expense & Repairs			
05/14/2026	Ebay US	Small water system parts	97
05/11/2026	eBay Commerce, Inc.	Small water system parts	108
05/11/2026	eBay Commerce, Inc.	Small water system parts	43
05/11/2026	eBay Commerce, Inc.	Small water system parts	22
05/11/2026	eBay Commerce, Inc.	Small water system parts	119
05/11/2026	eBay Commerce, Inc.	Small water system parts	76
05/12/2026	eBay Commerce, Inc.	Small water system parts	-76
Total Water Expense & Repairs			390
Water Testing			
05/13/2026	Brelje and Race Laboratories, Inc.	Monthly bacs	153
05/19/2026	Brelje and Race Laboratories, Inc.	Monthly bacs	3,382
Total Water Testing			3,535
Total Water Enterprise			3,925
TOTAL			20,820

Muir Beach Community Services District
Expenditures for Fixed Assets
As of May 31, 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

06/23/26

Expenditures for Fixed Assets

Accrual Basis

As of May 31, 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
05/01/2026	100	Acevedo & Longfellow LLP	Legal & fees	952.00
05/05/2026	39850	Miller Pacific Engineering Group	Inspection services	7,392.76
05/06/2026		Rauh, Jon	Gen'l contractor Inv #4	169,330.14
05/06/2026	3069...	Water Components & Building ...	drains	915.36
05/07/2026	3069...	Water Components & Building ...	storm drain materials	1,439.22
05/07/2026		Water Components & Building ...	water supply install materials	237.97
05/14/2026	3069...	Water Components & Building ...	storm drain materials	1,425.94
05/18/2026		Water Components & Building ...	sewer and drain materials	422.40
05/22/2026	3069...	Water Components & Building ...	electrical materials	233.25
Total Buildings - Fire Station				480,179.56
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				554,591.11
TOTAL				599,894.63

COMPENSATION REPORT

Name	7/1/2024 to 7/1/2025 to		Notes	
	6/30/2025	5/31/2026		
Halley	Mary	88,625	82,500	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	Stephanie	12,497	13,770	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Blank	Thiemo	14,667	11,495	\$486/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Gonzales	Juana	5,949	5,643	Hourly rate increased 11/13/2012 to \$18/hr from \$15/hr.
Karel	Ernst	1,929	5,179	\$972/month for daily monitoring, \$354 if meter reading done, \$39.75/hour for additional hours.
Pearlman	Harvey	3,000	2,750	Change in job desc: water manager to consultant effective June 2017. Annual salary: \$2,400, to \$3,000 5/24
		<u>\$ 126,667</u>	<u>\$ 121,337</u>	

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

General - Revenue and Expenses Apportioned To All Departments

5/31/2026

Gen Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Property Taxes (Unassigned)	155,000	150,271	97%
	Excess ERAF (Unassigned)	110,000	113,733	103%
	Grants/donations (Unaassigned)		60	
	Interest Income (Unassigned)	50	32,452	64904%
	Lease Income	32,772	27,148	83%
	Gen Revenue Total:	297,822	323,664	109%

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	11,632	97%
	Dues & Memberships	2,700	3,270	121%
	Insurance (Board Workers Comp)	80	-	0%
	Insurance (DM Health) *	13,000	12,588	97%
	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	937	59%
	Office & Postage *	4,500	9,442	210%
	Other Operating	400	360	90%
	Payroll (DM) - Total *	90,000	82,500	92%
	Payroll Employer Taxes (DM) *	6,885	6,311	92%
	Payroll Service *	2,400	2,142	89%
	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 Management *	1,200	519	43%
	General Expense Total:	160,175	154,652	97%
	General Expenses (Net of Dept Allocations Total:	106,861	103,761	97%
	General Balance (Prior to Dept Allocations) :	137,647	169,012	123%
	Gen Balance (After Dept Allocations):	190,961	219,903	115%
	Loan Payment(None):	-	-	0%
	Gen Balance (After Loan Payment):	190,961	219,903	

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				
5/31/2026				
Water Revenue	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	Water Service Revenue	218,800	202,419	93%
	Water Conservation Discount	(70,000)	(58,465)	84%
	Meter Reading Fee	9,000	8,911	99%
	Water Service Revenue (Misc)	1,000	450	45%
	Water Service fee Net Revenue	158,800	153,315	97%
	Meter Charge (CIP Reserves)	84,100	83,927	100%
	Connection Fees	-	-	
	Donations & Grants	-	-	
	Water Revenue incl Meter Charge:	242,900	237,242	98%
	Move Meter Charge to Reserves:	(84,100)	(55,893)	66%
	Water Operations Revenue:	158,800	181,349	114%
	Water CIP (PE Reserves):	44,100	43,927	100%
	Water CIP (LT Reserves):	40,000	40,000	100%
Water Expense	Category	FY25/26 Budget	FY25/26 Actual	% of Budget
	General Expenses (40% Share):*	53,314	50,891	95%
	Audit	4,800	5,115	107%
	Health Insurance (DM)	5,200	5,035	97%
	Insurance (Workers Comp)	680	-	0%
	Meetings (incl Minutes)	640	375	59%
	Office & Postage	1,800	3,777	210%
	Payroll (DM) - Total	36,000	33,000	92%
	Payroll Employer Taxes (DM)	2,754	2,525	92%
	Payroll Service	960	857	89%
	Website & Doc Management	480	208	43%
	Gen Exp (Water Ops 40% Share):	53,314	50,891	95%
	Dedicated Expenses:			
	Bank & Credit Card Fees(Customer)	5,800	5,032	87%
	Bookkeeping (Water)	6,600	5,521	84%
	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	1,964	179%
	Payroll (Water Team)	30,500	30,444	100%
	Payroll Employer Taxes	2,333	2,329	100%
	Permits & Fees	2,300	2,764	120%
	Rep & Maint incl Grant Spending	25,000	39,879	160%
	Subcontractors	300	405	135%
	Testing	6,000	6,739	112%

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

Water Department

	5/31/2026		
Treatment	9,000	5,264	58%
Utilities: Electric (Water)	18,000	15,336	85%
Utilities: Telephone (Water-Ooma)	400	201	50%
Dedicated Expense Sub-Total:	113,783	119,754	105%
Water Operations Expense Total:	167,097	170,645	102%
Water Conservation Reserve (Beginning Balance):	70,000	70,000	
Water Conservation Reserve (Discounts):	(70,000)	(58,465)	84%
Water Conservation Reserve (Ending balance):	-	11,535	
Water Operations Balance :	(8,297)	10,704	-129%
Water Capital Improvements (Beginning PE Balance):	102,200	102,200	
Water Capital Improvement (Balance to PE Reserves):	44,100	43,927	100%
Water Capital Improvement (Capital spending):	(35,000)	(45,304)	129%
Water Capital Improvement (Change to PE Reserve):	111,300	100,823	91%
Water Capital Improvements (Beginning LT Balance):	233,334	233,334	
Water Capital Improvement (Balance to LT Reserves):	40,000	40,000	100%
Water Capital Improvement (Change to LT Reserve):	273,334	273,334	100%
Water Capital Improvement (Net PE and LT Reserves):	384,634	374,157	97%

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

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

Roads Department

5/31/2026

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	15,596	156%
Pay (Maintenance Sub-Contractor)	2,700	4,140	153%
Legal Fees (Roads)	1,000	-	0%
Other Operating (Roads)	300	70	23%
Payroll (Roads)	-	-	
Payroll Employer Taxes (Roads)	-	-	
Payroll (WC-Roads)	-	-	
Supplies (Roads)	-	161	
Dedicated Expense Sub-Total:	14,000	19,967	143%
Roads Operations Expense Total:	14,000	19,967	143%
 Roads Operations Balance:	 (14,000)	 (19,967)	 143%

Capital Spending:

Capital Expenditures	46,000	46,000	
Total Capital Project Balance:	-	-	-

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

Fire Department				
5/31/2026				
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	27,500	92%
	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	567	57%
	Credit Card Receipts Outstanding		187	
	Dedicated Expense Sub-Total:	80,654	46,021	57%
	Fire Operations Expense Total:	80,654	46,021	57%
	Fire Operations Balance:	65,851	288,166	438%
	Fire Station Donations/Grants	630,000	630,000	
	Fire Station Expenditures	630,000	579,238	
	Funds Remaining	-	50,762	

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

Recreation Department

5/31/2026

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	47,446	104%
	Rentals	4,000	4,250	106%
	Rec Operations Revenue Total:	229,483	53,721	23%
	Rec Ops non-Measure A Total:	183,952	6,275	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	10,755	75%
	Legal Fees (Rec)	-	2,156	
	Measure A Projects	-	10,020	
	Other Operating (Rec)	100	-	0%
	Payroll (Rec)	9,100	8,393	92%
	Payroll (Rental Coordinator)	4,200	4,184	100%
	Payroll (WC-Rec)	600	-	0%
	Payroll Employer Taxes (Rec)	696	642	92%
	Rental Expenses (CC)	500		0%
	Repairs & Maintenance (Rec)	10,000	2,120	21%
	Supplies (CC)	1,200	1,648	137%
	Trails Maintenance	8,000	6,770	85%
	Utilities: Elec (CC)	1,300	1,171	90%
	Utilities: Phone (CC-Ooma)	100	96	96%
	Utilities: Propane (CC)	370	118	32%
	Utilities: Refuse (Rec)	1,400	1,448	103%
	Dedicated Expense Sub-Total:	297,406	59,748	20%
	Non-Measure A Expense Total:	284,406	59,748	21%
	Rec Ops Balance(including Restricted Revenue):	(67,923)	(6,027)	9%
	Rec Ops Balance(non-Measure A):	(100,454)	(53,473)	53%

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	
Total Spending:	232,440	10,020