



MUIR BEACH COMMUNITY SERVICES DISTRICT

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

Budget

Fiscal Year 2020/2021

March 2021 Revision for 3/24/21 Board Meeting

This FY20/21 Budget - March Revision for the Board's approval includes the following updates:

- 1) The addition of the loan interest expense of \$10,500 for the Marin County Treasurer's Loan and the reduction of the Loan principal payment by the interest amount for the same loan.
- 2) The transfer of \$400 from Supplies non-water to Website.
- 3) The addition of a Pay (Sub-contractor maintenance) account to Recreation, Roads, and Water.
- 4) The expenditures for Measure A projects have been changed from the replacement of CC Deck Curtains to replacement of CC Side Deck for the same amount of \$5,000.
- 5) Water Maintenance and Repair was increased by a \$6,000 donation assigned to Water.

General - Revenue and Expenses - 40% of Specific Expenses* Apportioned To Water Department Only						
			Jul2018-Jun2019		Jul2019-Jun2020	
Gen Revenue	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Property Taxes (Unassigned)	110,000	113,975	115,000	121,587	125,000
	Excess ERAF (Unassigned)	75,000	79,298	79,000	91,246	90,000
	Grants/Donation (unassigned)					
	Interest Income (Unassigned)	6,000	1,180	100	451	80
	Other Income (Unassigned)	-	636	-		
	Gen Revenue Total:	191,000	195,089	194,100	213,284	215,080
Gen Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Audit (includes fees+bookkeeping) F	8,000	16,311 *	9,000	9,676 *	10,000
	Bank & Credit Card Fees (District) F	200	10	10	-	-
	Bookkeeping F	17,000	14,637	15,000	16,873	15,000
	Dues & Memberships F	1,500	1,394	1,400	1,712	2,000
	Insurance: Health (DM) F	9,300	9,298 *	9,400	9,246 *	9,300
	Insurance: (Blanket+Gen Lb+Umb) F	4,000	4,003	4,000	4,524	4,550
	Insurance: WComp (Board) F		70	70	83	90
	Insurance: WComp (DM) F	1,200	830 *	1,200	1,384 *	1,400
	Interest Expense (loan)	-	-	-		10,500
	Legal Fees (incl \$7,200 L&EM Com) V	5,000	167	2,500	59	9,200
	Meetings (inc minutes) F	4,500	3,935 *	4,800	498 *	3,800
	Office & Postage F	2,000	1,920 *	2,000	1,419 *	2,000
	Other Operating V	500	534	500	306	500
	Payroll: Salary (DM) F	65,000	66,607 *	72,000	72,000 *	72,000
	Payroll: Employer Taxes (DM) F	5,200	5,095 *	5,760	5,508 *	5,510
	Payroll Service: Fees F	2,000	1,957 *	2,000	2,067 *	2,100
	Permits & Fees (election year) F	2,300	1,747	2,000	1,816	3,000
	Repair & Maint (non-department) V	2,000		2,000	-	1,000
	Tree Management Program F	4,000	8,475	8,000	8,590	6,000
	Supplies: (non-water) V	1,200	6	1,000	-	100
	Utilities: Telephone (RingCentral) F	200	239	250	246	250
	Website & Doc Management F	5,000	225 *	2,000	225 *	900
	Gen Exp Total:	140,100	137,460	144,890	136,232	159,200
	Gen Balance (Prior to Dept Allocations) :	50,900	57,629	49,210	77,052	55,880
	Gen (Dept Allocations):		42,471	43,264	40,809	42,804
	Gen Balance (After Dept Allocations) :		100,100	92,474.0	117,861	98,684
	Loan Payment Princ (Marin County 12/5/19 -3/yr)					(96,580)
	Gen Balance (After Loan Payment) :		100,100	92,474.0	117,861	2,104
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)					

Muir Beach Community Services District: Budget for FY 2020/2021 - Revised (60%/40%)

Fire Department						
			Jul2018-Jun2019		Jul2019-Jun2020	
Fire Revenue	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Special Parcel Tax for Fire	34,930	35,866	R 37,320	37,165	R 37,570
	Grants/Donations for Fire (VFA)				100	20,000
	Grants for Fire (Measure C)					11,000
	Grants for Fire (Measure W)			R 52,000	47,165	R 26,000
	Grants for Fire (VFA Firehouse) CE			A		A
	Grants for Fire (West Marin)	8,400	8,400	R 8,400	8,400	R 8,400
	Fire Operations incl Cap Imp Rev:	43,330	44,266	97,720	92,830	102,970
	Deduct Cap Imp Revenue:					
	Fire Operations Revenue:		44,266	97,720	92,830	102,970
Fire Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Dedicated Expenses:					
	Emergency Preparedness	2,000	785	2,000	-	2,000
	Membership Dues	330	316	330	236	300
	Fire Equipment & Tools	3,800	8,855	6,500	9,121	7,000
	Fire Training/Certification	6,000	5,400	4,000	2,215	4,000
	Fire Truck: Maint/Repairs	6,000	4,315	6,000	1,400	6,000
	Grant Spending			40,000	25,141	14,420
	Insurance: VFIS	6,000		5,720	11,425	-
	Insurance: Workers Comp	3,000	2,157	2,800	2,530	2,600
	Legal Fees	1,000	-	500	-	500
	Other Operating (Fire)		673	1,000	2,172	1,800
	Supplies: Medical	2,000	1,658	1,280	444	1,200
	Supplies: Sta wear/Turnouts/Other	4,000	1,217	8,000	589	1,000
	Utilities: Electric	200	313	350	(22)	300
	Utilities: Phone, Radio	600	1,145	1,130	1,790	1,800
	Dedicated Expense Sub-Total:	34,930	26,834	79,610	57,041	42,920
	Fire Operations Expense Total:	34,930	26,834	79,610	57,041	42,920
	Fire Ops Balance (Restricted Revenue):	8,400	17,432	18,110	35,789	60,050

Recreation Department						
			Jul2018-Jun2019		Jul2019-Jun2020	
Rec Revenue	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Community Center Classes	1,200	1,175 A	1,200	1,204 A	1,080
	Community Center Functions +(XF)	1,200	1,900 A	2,800	- A	1,400
	Donations and Grants for Rec		100		1,220	
	Measure A Tax	35,000	37,914 R	38,579	38,059 R	17,495
	Rentals	18,000	12,440	12,000	4,610	6,000
	Rec Operations Revenue Total:	55,400	53,529	54,579	45,093	25,975
	Rec Ops non-Measure A Total:		15,615	16,000	7,034	8,480
Rec Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Dedicated Expenses:					
	Community Center Classes	1,000	828 A	1,000	1,459 A	900
	Community Center Functions	7,500	7,172 A	8,700	6,273 A	8,200
	Grant Spending (Rec)				1,000	-
	Legal Fees (Rec)	-	-	-	-	-
	Measure A Projects		37,914 R	38,579	40,372 R	17,495
	Other Operating	200	18	100	-	200
	Pay (Maintenance Sub-Contractors)					
	Payroll (Rec)	15,000	14,252	15,000	15,876	15,000
	Payroll (Rental Coordinator)					
	Payroll (WC)	1,000	976	1,050	1,027	1,050
	Payroll Employer Taxes (Rec)	1,200	1,090	1,200	1,215	1,200
	Rental Expense (CC)	4,600	5,929	4,600	450	400
	Repairs & Maintenance (Rec)	10,000	4,750	4,000	836	1,000
	Trails Maintenance (budget)	1,500	2,700	1,500	3,659	3,000
	Supplies (Rec)	2,700	2,656	2,500	727	1,000
	Utilities: Elec (Rec)	1,100	950	1,200	380	800
	Utilities: Phone (Rec - Ooma)	80	59	80	62	60
	Utilities: Propane (Rec)	200	298	300	122	300
	Utilities: Refuse (Rec)	1,600	776	800	892	1,000
	Dedicated Expense Sub-Total:	47,680	80,368	80,609	74,350	51,605
	Non-Measure A Expense Total:	47,680	42,454	42,030	33,978	34,110
	Rec Ops Balance (Including Restricted Revenue):	7,720	(26,839)	(26,030)	(29,257)	(25,630)
	Rec Ops Balance (non-Measure A):		(26,839)	(26,030)	(26,944)	(25,630)
FY20/21	Capital Spending:					
	Measure A: CC Deck Roof Panels					(8,000)
	Measure A: CC Upper Deck					(14,700)
	Measure A: CC Upper Side Deck					(5,000)
	Measure A: CC Trail Improvement					
	Total Capital Spending:		(37,914)		(40,372)	(27,700)

Roads Department						
			Jul2018-Jun2019		Jul2019-Jun2020	
Roads Revenue	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Fees for Roads		-		-	
	Donations for Roads		-		60,000	
	Grants for Roads		8,462		-	
	Loans for Roads (Marin County)				300,000	
	Roads Operations Revenue Total:		8,462	-	360,000	-
Roads Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Dedicated Expenses:					
	Grant spending (Roads)					-
	Legal Fees (Roads)				-	-
	Other Operating (Roads)		637		-	-
	Pay (Maintenance Sub-Contractors)					
	Payroll (Roads)	3,000	2,484	3,000	4,228	4,000
	Payroll Employer Taxes (Roads)	240	190	240	323	310
	Payroll (WC)	200	72	150	155	155
	Repairs & Maint (Gen Exp/Roads)	25,000	1,407	25,000	11,910	15,000
	Supplies (Roads)		64		-	100
	Dedicated Expense Sub-Total:	28,440	4,854	28,390	16,616	19,565
	Roads Operations Expense Total:	28,440	4,854	28,390	16,616	19,565
	Roads Ops Balance (Unassigned Revenue):	(28,440)	3,608	(28,390)	343,384	(19,565)
	Capital Spending:					
	Sunset Way Project			(716,315)	(969,443)	(52,882)
	Total Capital Spending:			(716,315)	(969,443)	(52,882)

Water Department						
			Jul2018-Jun2019		Jul2019-Jun2020	
Water Revenue	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Water Service Fee Revenue	fv 90,000	81,018	A 172,115	161,020	174,000
	Water Conservation Discount			(52,000)	(42,533)	(52,500)
	Meter Reading Fee + Bookkpg	F		A 7,400	6,185	7,660
	Water Service Revenue (Misc)	V 23,593	580	A 500	765	500
	Water Service Fee Net Revenue			128,015	119,252	129,660
	Water Cap Impr (Meter Charge)	F 50,350	50,020	A 68,000	57,585	68,660
	Cap Impr (25% of Service)	22,500	20,102		3,867	-
	Other Income	V	1,478		13,000	6,500
	Grants/Donations/Loans (Water)	V	-	8,850	-	16,750
	Water Revenue incl Cap Imp:	fv 186,443	162,048	196,015	210,454	204,820
	Move Cap Impr to Reserves:	F (50,350)	(50,020)	(68,000)	(57,585)	(68,660)
	Move 25% CPI Service to Reserves	V (22,500)	(20,102)		(3,867)	
	Move Service Revenue (Misc)	(23,193)			(16,750)	
	Water Cap Impr+ 25%CPI Reveues:	(72,850)	(70,122)	(68,000)	(78,202)	(68,660)
	Water Operations Revenue:	113,593	91,926	128,015	132,252	136,160
	Water Cap Impr Reserves:	72,850	70,122	68,000	78,202	68,660
Water Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	Gen Exp (Water 20% Specific*):	F 20,540	21,236	-		
	Gen Exp (WCI 20% Specific*):	20,540	21,236	-		
	Gen Exp (40% Specific*) Sub-Total:	41,080	42,472	43,264	40,809	42,804
	Dedicated Expenses:					
	Bank Credit Card Fees (Customer)	V 4,400	3,662	4,400	5,167	5,150
	Bookkeeping (Water)	V 5,000	3,995	4,500	5,721	5,000
	Depreciation Expense			-	-	
	Debt (Due to GF-20 years/no int)			2,600	-	2,600
	Dues & Memberships (Water)	F 1,360	422	400	443	450
	Grant Spending	V	8,850			-
	Insurance (Water-G Liab+ % Umb)	F 2,000	2,002	2,000	2,261	2,300
	Legal Fees (Water)	V 2,000	2,263	2,000	1,305	1,000
	Other Operating (Water)	V 1,000	351	500	885	500
	Pay (Water Sub-Contractors)	V 2,780	2,780	-		-
	Payroll (Compromise - WM)	F 6,000	5,000	5,000	5,000	5,000
	Payroll (Other Water Salaries)	F 2,500	1,080	500	1,100	1,100
	Payroll (Water Team)	F 28,620	25,658	28,790	29,447	29,400
	Payroll Employer Taxes (Water)	F 2,450	2,045	2,430	2,337	2,340
	Payroll (WC)	1,750	1,505	1,580	1,308	1,310
	Permits & Fees (Water)	F 1,360	966	1,360	1,366	1,370
	Repairs & Maintenance (Water)	V 25,000	5,295	15,000	18,885	15,000
	Testing (Water) non-full panel yr	V 2,000	2,568	3,600	4,604	2,800
	Treatment (Water)	V 5,000	598	5,000	4,613	4,500
	Utilities: Elec (Water)	V 10,200	10,505	11,700	12,915	13,300
	Utilities: Tel (Ooma)	F 160	341	340	360	370
	Dedicated Expense Sub-Total:	103,580	79,886	91,700	97,717	93,490
	Water Operations Expense Total:	124,120	101,122	134,964	138,526	136,294
	Water Conservation Reserve (Beginning Balance):			52,000	52,000	52,500
	Water Conservation Discount (Balance to Reserve):			(52,000)	(42,533)	(52,500)
	Water Conservation Reserve (Ending Balance):			-	9,467	-
	Water Ops Balance (Assigned Revenue):	(10,527)	(9,196)	(6,949)	(6,274)	(134)
	Water Capital Improvement (Balance to Reserves):	52,310	48,886	68,000	78,202	68,660
	Water Capital Improvement Beg Balance (Reserves):			180,229	180,229	36,687
	Water Capital Improvement (SWP) Spending:			(213,326)	(218,505)	
	Water Capital Improvement (GL) Spending:				(25,429)	
	Water Capital Improvement (Well Pump) Spending:					(11,000)
	Loan Payment (DT \$16,750 / 10yr/0% int):					
	Water Capital Improvement (Reserves):			34,903	14,497	94,347
Notes:	Meter Reading charge \$2400 + Water bookkeeping \$5260 = \$7660					

MUIR BEACH CSD 2020/21 FULL YEAR CASH PROJECTIONS								
		Fire	Recreation	Roads	General	Total Govt Svc	Water	Total
Beginning Cash Balance	as of 6/30/20	\$ 216,241	\$ -	\$ -	\$ 253,697	\$ 469,938	\$ (55,557)	\$ 425,691
Sources of Income								
	Income	\$ -	\$ 8,480	\$ -	\$ 215,080	\$ 223,560	\$ 136,160	\$ 359,720
	Expenses	\$ (42,920)	\$ (34,110)	\$ (19,565)	\$ (116,396)	\$ (212,991)	\$ (93,490)	\$ (306,481)
	Overhead Allocation from Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,804)	\$ (42,804)
	Net Income from Operations	\$ (42,920)	\$ (25,630)	\$ (19,565)	\$ 98,684	\$ 10,569	\$ (134)	\$ 10,435
	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tax/Fee Initiatives	\$ 37,570	\$ -	\$ -	\$ -	\$ 37,570	\$ -	\$ 37,570
	Grants	\$ 65,400	\$ 17,495	\$ -	\$ -	\$ 82,895	\$ -	\$ 82,895
	Other (WCI reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,660	\$ 68,660
	Total Sources	\$ 60,050	\$ (8,135)	\$ (19,565)	\$ 98,684	\$ 131,034	\$ 68,526	\$ 199,560
Uses of Income								
	Capital Expenditures	\$ -	\$ (17,495)	\$ (52,882)	\$ -	\$ (70,377)		\$ (70,377)
	Transfer of Water Funds to WCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68,660)	\$ (68,660)
	County Loan Payment (12/5/2019)				\$ (96,580)	\$ (96,580)		
	Total Uses	\$ -	\$ (17,495)	\$ (52,882)	\$ (96,580)	\$ (166,957)	\$ (68,660)	\$ (139,037)
	Change in Cash Flow from Operations	\$ 60,050	\$ (25,630)	\$ (72,447)	\$ 2,104	\$ (35,923)	\$ (134)	\$ (36,057)
Ending Cash Balance	(projected 6/30/21)	\$ 276,291	\$ (25,630)	\$ (72,447)	\$ 255,801	\$ 434,015	\$ (55,691)	\$ 389,634
Net Operating Income/Loss from Water Dept							\$ (134)	
	WCI - Beginning Cash Balance 6/30/20						\$ 36,828	
	Funds moved into WCI Fund						\$ 68,660	
	Depreciation Expense moved to WCI						\$ -	
	Capital Expenditures						\$ (11,000)	\$ (11,000)
WCI Cash Balance	(projected 6/30/21)						\$ 94,488	
Amount Owed to Government Svc (2019/2020 only)							\$ (44,665)	
	Debt payment						\$ 2,600	
	Net Operating Income/Loss						\$ (134)	
	Projected Debt Balance 6/30/21						\$ (42,199)	
1. Capital Expenditures:								
	A. Measure A: \$17,495							
	B. SWP - Apprx. Bal due 6/30/20: \$52,882							
	C. 2002 well Pump replacement: \$12,000							
2. Restricted Funds	Projected Balance 6/30/21	\$ 276,291	\$ -				\$ 94,488	\$ 370,779
3. Unrestricted Funds	Projected Balance 6/30/21							\$ 7,855
4. Assigned Funds	Projected Balance 6/30/21						\$ (42,199)	