

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	-		
	<b>Gen Revenue Total:</b>	<b>191,000</b>	<b>195,089</b>	<b>194,100</b>	<b>213,284</b>	<b>215,080</b>
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
	Legal Fees (incl \$2500 L&EM Com) V	5,000	167	2,500	59	4,500
	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	-	500
	Utilities: Telephone (RingCentral) F	200	239	250	246	250
	Website & Doc Management F	5,000	225 *	2,000	225 *	500
	<b>Gen Exp Total:</b>	<b>140,100</b>	<b>137,460</b>	<b>144,890</b>	<b>136,232</b>	<b>144,000</b>
	<b>Gen Balance (Prior to Dept Allocations) :</b>	<b>50,900</b>	<b>57,629</b>	<b>49,210</b>	<b>77,052</b>	<b>71,080</b>
	<b>Gen (Dept Allocations):</b>		42,471	43,264	40,809	42,644
	<b>Gen Balance (After Dept Allocations) :</b>		<b>100,100</b>	<b>92,474.0</b>	<b>117,861</b>	<b>113,724</b>
	<b>Loan Payment (Marin County 12/5/19 -3/yr)</b>					(108,000)
	<b>Gen Balance (After Loan Payment) :</b>		<b>100,100</b>	<b>92,474.0</b>	<b>117,861</b>	<b>5,724</b>
<b>General Notes:</b>	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)					

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
	<b>Fire Operations incl Cap Imp Rev:</b>	<b>43,330</b>	<b>44,266</b>	<b>97,720</b>	<b>92,830</b>	<b>102,970</b>
	<b>Deduct Cap Imp Revenue:</b>					
	<b>Fire Operations Revenue:</b>		<b>44,266</b>	<b>97,720</b>	<b>92,830</b>	<b>102,970</b>
Fire Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	<b>Dedicated Expenses:</b>					
	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
	<b>Dedicated Expense Sub-Total:</b>	<b>34,930</b>	<b>26,834</b>	<b>79,610</b>	<b>57,041</b>	<b>42,920</b>
	<b>Fire Operations Expense Total:</b>	<b>34,930</b>	<b>26,834</b>	<b>79,610</b>	<b>57,041</b>	<b>42,920</b>
	<b>Fire Ops Balance (Restricted Revenue):</b>	<b>8,400</b>	<b>17,432</b>	<b>18,110</b>	<b>35,789</b>	<b>60,050</b>

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	1,080
	Community Center Functions +(XF)	1,200	1,900	A	2,800	-	1,400
	Donations and Grants for Rec		100			1,220	
	Measure A Tax	35,000	37,914	R	38,579	38,059	17,495
	Rentals	18,000	12,440		12,000	4,610	6,000
	<b>Rec Operations Revenue Total:</b>	<b>55,400</b>	<b>53,529</b>		<b>54,579</b>	<b>45,093</b>	<b>25,975</b>
	<b>Rec Ops non-Measure A Total:</b>		<b>15,615</b>		<b>16,000</b>	<b>7,034</b>	<b>8,480</b>
Rec Expense	Category	FY18/19 Budget	FY18/19 Actual		FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	<b>Dedicated Expenses:</b>						
	Community Center Classes	1,000	828	A	1,000	1,459	900
	Community Center Functions	7,500	7,172	A	8,700	6,273	8,200
	Grant Spending (Rec)					1,000	-
	Legal Fees (Rec)	-	-		-	-	-
	Measure A Projects		37,914	R	38,579	40,372	17,495
	Other Operating	200	18		100	-	200
	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
	<b>Dedicated Expense Sub-Total:</b>	<b>47,680</b>	<b>80,368</b>		<b>80,609</b>	<b>74,350</b>	<b>51,605</b>
	<b>Non-Measure A Expense Total:</b>	<b>47,680</b>	<b>42,454</b>		<b>42,030</b>	<b>33,978</b>	<b>34,110</b>
	<b>Rec Ops Balance (Including Restricted Revenue):</b>	<b>7,720</b>	<b>(26,839)</b>		<b>(26,030)</b>	<b>(29,257)</b>	<b>(25,630)</b>
	<b>Rec Ops Balance (non-Measure A):</b>		<b>(26,839)</b>		<b>(26,030)</b>	<b>(26,944)</b>	<b>(25,630)</b>
<b>FY20/21</b>	<b>Capital Spending:</b>						
	Measure A: CC Deck Roof Panels						(8,000)
	Measure A: CC Deck Railings						(4,500)
	Measure A: CC Deck Curtains						(5,000)
	Measure A: CC Trail Improvement						
	<b>Total Capital Spending:</b>		<b>(37,914)</b>			<b>(40,372)</b>	<b>(17,500)</b>

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	
	<b>Roads Operations Revenue Total:</b>		<b>8,462</b>	<b>-</b>	<b>360,000</b>	<b>-</b>
Roads Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	<b>Dedicated Expenses:</b>					
	Grant spending (Roads)					-
	Legal Fees (Roads)				-	-
	Other Operating (Roads)		637		-	-
	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
	<b>Dedicated Expense Sub-Total:</b>	<b>28,440</b>	<b>4,854</b>	<b>28,390</b>	<b>16,616</b>	<b>19,565</b>
	<b>Roads Operations Expense Total:</b>	<b>28,440</b>	<b>4,854</b>	<b>28,390</b>	<b>16,616</b>	<b>19,565</b>
	<b>Roads Ops Balance (Unassigned Revenue):</b>	<b>(28,440)</b>	<b>3,608</b>	<b>(28,390)</b>	<b>343,384</b>	<b>(19,565)</b>
	<b>Capital Spending:</b>					
	Sunset Way Project			(716,315)	(969,443)	(52,882)
	<b>Total Capital Spending:</b>			<b>(716,315)</b>	<b>(969,443)</b>	<b>(52,882)</b>

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
	<b>Water Revenue incl Cap Imp:</b>	fv <b>186,443</b>	<b>162,048</b>	<b>196,015</b>	<b>210,454</b>	<b>204,820</b>
	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)	
	<b>Water Cap Impr+ 25%CPI Reveues:</b>	<b>(72,850)</b>	<b>(70,122)</b>	<b>(68,000)</b>	<b>(78,202)</b>	<b>(68,660)</b>
	<b>Water Operations Revenue:</b>	<b>113,593</b>	<b>91,926</b>	<b>128,015</b>	<b>132,252</b>	<b>136,160</b>
	<b>Water Cap Impr Reserves:</b>	<b>72,850</b>	<b>70,122</b>	<b>68,000</b>	<b>78,202</b>	<b>68,660</b>
Water Expense	Category	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget
	<b>Gen Exp (Water 20% Specific*):</b>	F <b>20,540</b>	<b>21,236</b>	-		
	<b>Gen Exp (WCI 20% Specific*):</b>	<b>20,540</b>	<b>21,236</b>	-		
	<b>Gen Exp (40% Specific*) Sub-Total:</b>	<b>41,080</b>	<b>42,472</b>	<b>43,264</b>	<b>40,809</b>	<b>42,644</b>
	<b>Dedicated Expenses:</b>					
	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
	<b>Dedicated Expense Sub-Total:</b>	<b>103,580</b>	<b>79,886</b>	<b>91,700</b>	<b>97,717</b>	<b>93,490</b>
	<b>Water Operations Expense Total:</b>	<b>124,120</b>	<b>101,122</b>	<b>134,964</b>	<b>138,526</b>	<b>136,134</b>
	<b>Water Conservation Reserve (Beginning Balance):</b>			<b>52,000</b>	<b>52,000</b>	<b>52,500</b>
	<b>Water Conservation Discount (Balance to Reserve):</b>			<b>(52,000)</b>	<b>(42,533)</b>	<b>(52,500)</b>
	<b>Water Conservation Reserve (Ending Balance):</b>			<b>-</b>	<b>9,467</b>	<b>-</b>
	<b>Water Ops Balance (Assigned Revenue):</b>	<b>(10,527)</b>	<b>(9,196)</b>	<b>(6,949)</b>	<b>(6,274)</b>	<b>26</b>
	<b>Water Capital Improvement (Balance to Reserves):</b>	<b>52,310</b>	<b>48,886</b>	<b>68,000</b>	<b>78,202</b>	<b>68,660</b>
	<b>Water Capital Improvement Beg Balance (Reserves):</b>			<b>180,229</b>	<b>180,229</b>	<b>36,687</b>
	<b>Water Capital Improvement (SWP) Spending:</b>			<b>(213,326)</b>	<b>(218,505)</b>	
	<b>Water Capital Improvement (GL) Spending:</b>				<b>(25,429)</b>	
	<b>Water Capital Improvement (Well Pump) Spending:</b>					<b>(11,000)</b>
	<b>Loan Payment (DT \$16,750 / 10yr/0% int):</b>					
	<b>Water Capital Improvement (Reserves):</b>			<b>34,903</b>	<b>14,497</b>	<b>94,347</b>
<b>Notes:</b>	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
<b>Beginning Cash Balance</b>	as of 6/30/20	\$ 216,241	\$ -	\$ -	\$ 253,697	\$ 469,938	\$ (55,557)	\$ 425,691
<b>Sources of Income</b>								
	Income	\$ -	\$ 8,480	\$ -	\$ 215,080	\$ 223,560	\$ 136,160	\$ 359,720
	Expenses	\$ (42,920)	\$ (34,110)	\$ (19,565)	\$ (101,356)	\$ (197,951)	\$ (93,490)	\$ (291,441)
	Overhead Allocation from Gen.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (42,644)	\$ (42,644)
	Net Income from Operations	\$ (42,920)	\$ (25,630)	\$ (19,565)	\$ 113,724	\$ 25,609	\$ 26	\$ 25,635
	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
	<b>Total Sources</b>	\$ 60,050	\$ (8,135)	\$ (19,565)	\$ 113,724	\$ 146,074	\$ 68,686	\$ 214,760
<b>Uses of Income</b>								
	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)				\$ (108,000)	\$ (108,000)		
	<b>Total Uses</b>	\$ -	\$ (17,495)	\$ (52,882)	\$ (108,000)	\$ (178,377)	\$ (68,660)	\$ (139,037)
	<b>Change in Cash Flow from Operations</b>	\$ 60,050	\$ (25,630)	\$ (72,447)	\$ 5,724	\$ (32,303)	\$ 26	\$ (32,277)
<b>Ending Cash Balance</b>	(projected 6/30/21)	\$ 276,291	\$ (25,630)	\$ (72,447)	\$ 259,421	\$ 437,635	\$ (55,531)	\$ 393,414
<b>Net Operating Income/Loss from Water Dept</b>							\$ 26	
	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)
<b>WCI Cash Balance</b>	(projected 6/30/21)						\$ 94,488	
<b>Amount Owed to Government Svc (2019/2020 only)</b>							\$ (44,665)	
	Debt payment						\$ 2,600	
	Net Operating Income/Loss						\$ 26	
	Projected Debt Balance 6/30/21						\$ (42,039)	
<b>1. Capital Expenditures:</b>								
	A. Measure A: \$17,495							
	B. SWP - Apprx. Bal due 6/30/20: \$52,882							
	C. 2002 well Pump replacement: \$12,000							
<b>2. Restricted Funds</b>	Projected Balance 6/30/21	\$ 276,291	\$ -				\$ 94,488	\$ 370,779
<b>3. Unrestricted Funds</b>	Projected Balance 6/30/21							\$ 11,635
<b>4. Assigned Funds</b>	Projected Balance 6/30/21						\$ (42,039)	