

General - Revenue and Expenses - 40% of Specific Expenses* Apportioned To Water Department Only							
			Jul2019-Jun2020		Jul2020-June2021		
Gen Revenue	Category		FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Property Taxes (Unassigned)		115,000	121,587	125,000	125,276	127,000
	Excess ERAF (Unassigned)		79,000	91,246	90,000	92,228	92,000
	Grants/Donation (unassigned)					2,000	
	Interest Income (Unassigned)		100	451	80	40	40
	Other Income (Unassigned)		-			601	
	<b>Gen Revenue Total:</b>		<b>194,100</b>	<b>213,284</b>	<b>215,080</b>	<b>220,145</b>	<b>219,040</b>
Gen Expense	Category		FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Audit (includes fees+bookkeeping) F		9,000	9,676 *	10,000	9,198 *	9,200
	Bank & Credit Card Fees (District) F		10	-	-		-
	Bookkeeping F		15,000	16,873	15,000	13,532	15,000
	Dues & Memberships F		1,400	1,712	2,000	1,586	1,600
	Insurance: Health (DM) F		9,400	9,246 *	9,300	9,561 *	9,800
	Insurance: (Blanket+Gen Lb+Umb) F		4,000	4,524	4,550	5,225	5,300
	Insurance: WComp (Board) F		70	83	90	76	80
	Insurance: WComp (DM) F		1,200	1,384 *	1,400	1,003 *	1,100
	Interest Expense (loan)		-		10,500	10,500	7,120
	Legal Fees V		2,500	59	9,200	7,646	2,500
	Meetings (inc minutes) F		4,800	498 *	3,800	6,195 *	3,500
	Office & Postage F		2,000	1,419 *	2,000	1,414 *	1,500
	Other Operating V		500	306	500	282	500
	Payroll: Salary (DM) F		72,000	72,000 *	72,000	72,500 *	78,000
	Payroll: Employer Taxes (DM) F		5,760	5,508 *	5,510	5,546 *	5,967
	Payroll Service: Fees F		2,000	2,067 *	2,100	1,837 *	1,800
	Permits & Fees (non-election year) F		2,000	1,816	3,000	2,331	2,350
	Repair & Maint (non-department) V		2,000	-	1,000	-	500
	Tree Management Program F		8,000	8,590	6,000	-	6,000
	Supplies: (non-water) V		1,000	-	100	26	50
	Utilities: Telephone (RingCentral) F		250	246	250	399	400
	Website, Internet & Doc Mangmt F		2,000	225 *	900	1,330 *	700
	<b>Gen Exp Total:</b>		<b>144,890</b>	<b>136,232</b>	<b>159,200</b>	<b>150,187</b>	<b>152,967</b>
	<b>Gen Balance (Prior to Dept Allocations) :</b>		<b>49,210</b>	<b>77,052</b>	<b>55,880</b>	<b>69,958</b>	<b>66,073</b>
	<b>Gen (Dept Allocations):</b>		<b>43,264</b>	<b>40,809</b>	<b>42,804</b>	<b>43,434</b>	<b>44,627</b>
	<b>Gen Balance (After Dept Allocations) :</b>		<b>92,474</b>	<b>117,861</b>	<b>98,684.0</b>	<b>113,392</b>	<b>110,700</b>
	<b>Loan Payment Princ (Marin County 12/5/19 -3/yr)</b>				<b>(96,580)</b>	<b>(96,580)</b>	<b>(99,960)</b>
	<b>Gen Balance (After Loan Payment) :</b>		<b>92,474</b>	<b>117,861</b>	<b>2,104.0</b>	<b>16,812</b>	<b>10,740</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)						

Muir Beach Community Services District: Budget for FY 2021/2022 - Final

Fire Department						
			Jul2019-Jun2020		Jul2020-June2021	
Fire Revenue	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Special Parcel Tax for Fire	37,320	37,165	R 37,570	37,772	R 39,342
	Grants/Donations for Fire (Mics)		100	20,000	1,000	
	Grants for Fire (Measure C)			11,000	11,524	11,500
	Grants for Fire (Measure W)	52,000	47,165	R 26,000	28,578	R 26,000
	Grants for Fire (VFA Firehouse) CE			A	25,000	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>97,720</b>	<b>92,830</b>	<b>102,970</b>	<b>112,274</b>	<b>85,242</b>
	<b>Deduct Cap Imp Revenue:</b>				(25,000)	
	<b>Fire Operations Revenue:</b>	<b>97,720</b>	<b>92,830</b>	<b>102,970</b>	<b>87,274</b>	<b>85,242</b>
Fire Expense	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	<b>Dedicated Expenses:</b>					
	Emergency Preparedness	2,000	-	2,000	-	500
	Membership Dues	330	236	300	316	320
	Fire Equipment & Tools	6,500	9,121	7,000	8,939	8,000
	Fire Training/Certification	4,000	2,215	4,000	1,667	2,000
	Fire Truck: Maint/Repairs	6,000	1,400	6,000	169	10,000
	Grant Spending	40,000	25,141	14,420	-	11,000
	Insurance: VFIS	5,720	11,425	-	-	5,700
	Insurance: WComp	2,800	2,530	2,600	2,395	2,500
	Legal Fees	500	-	500	-	500
	Payroll: Salary (FC)				2,500	30,000
	Payroll: Employer Taxes (FC)				192	2,295
	Other Operating (Fire)	1,000	2,172	1,800	1,073	1,200
	Supplies: Medical	1,280	444	1,200	592	1,000
	Supplies: Sta wear/Turnouts/Other	8,000	589	1,000	1,746	2,000
	Utilities: Electric	350	(22)	300	262	270
	Utilities: Phone, Radio	1,130	1,790	1,800	1,138	1,150
	<b>Dedicated Expense Sub-Total:</b>	<b>79,610</b>	<b>57,041</b>	<b>42,920</b>	<b>20,989</b>	<b>78,435</b>
	<b>Fire Operations Expense Total:</b>	<b>79,610</b>	<b>57,041</b>	<b>42,920</b>	<b>20,989</b>	<b>78,435</b>
	<b>Fire Ops Balance (Restricted Revenue):</b>	<b>18,110</b>	<b>35,789</b>	<b>60,050</b>	<b>91,285</b>	<b>6,807</b>

Muir Beach Community Services District: Budget for FY 2021/2022 - Final

Recreation Department						
			Jul2019-Jun2020		Jul2020-June2021	
Rec Revenue	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Community Center Classes	1,200	1,204 A	1,080	- A	600
	Community Center Functions +(XF)	2,800	- A	1,400	- A	
	Donations and Grants for Rec		1,220		28,318	
	Measure A Tax	38,579	38,059 R	17,495	37,517 R	37,442
	Rentals	12,000	4,610	6,000	-	
	<b>Rec Operations Revenue Total:</b>	<b>54,579</b>	<b>45,093</b>	<b>25,975</b>	<b>65,835</b>	<b>38,042</b>
	<b>Rec Ops non-Measure A Total:</b>	<b>16,000</b>	<b>7,034</b>	<b>8,480</b>	<b>28,318</b>	<b>600</b>
Rec Expense	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	<b>Dedicated Expenses:</b>					
	Community Center Classes	1,000	1,459 A	900	- A	
	Community Center Functions	8,700	6,273 A	8,200	465 A	8,200
	Grant Spending (Rec)		1,000	-	1,020	25,668
	Insurance: Wcomp (Rec)	1,050	1,027	1,050	816	45
	Legal Fees (Rec)	-	-	-	-	-
	Measure A Projects	38,579	40,372 R	17,495	37,104 R	37,442
	Other Operating	100	-	200	-	100
	Pay (Maintenance Sub-Contractors)				3,600	11,400
	Payroll (Rec)	15,000	15,876	15,000	12,476	2,400
	Payroll (Rental Coordinator)				-	
	Payroll Employer Taxes (Rec)	1,200	1,215	1,200	954	184
	Rental Expense (CC)	4,600	450	400	-	500
	Repairs & Maintenance (Rec)	4,000	836	1,000	1,434	1,500
	Trails Maintenance (budget)	1,500	3,659	3,000	1,750	3,000
	Supplies (Rec)	2,500	727	1,000	97	1,000
	Utilities: Elec (Rec)	1,200	380	800	672	800
	Utilities: Phone (Rec - Ooma)	80	62	60	82	65
	Utilities: Propane (Rec)	300	122	300	110	150
	Utilities: Refuse (Rec)	800	892	1,000	1,156	1,200
	<b>Dedicated Expense Sub-Total:</b>	<b>80,609</b>	<b>74,350</b>	<b>51,605</b>	<b>61,736</b>	<b>93,653</b>
	<b>Non-Measure A Expense Total:</b>	<b>42,030</b>	<b>33,978</b>	<b>34,110</b>	<b>24,632</b>	<b>56,211</b>
	<b>Rec Ops Balance (Including Restricted Revenue):</b>	<b>12,549</b>	<b>(29,257)</b>	<b>(25,630)</b>	<b>4,099</b>	<b>(55,611)</b>
	<b>Rec Ops Balance (non-Measure A):</b>		<b>(26,944)</b>	<b>(25,630)</b>	<b>3,686</b>	<b>(55,611)</b>
<b>FY20/21</b>	<b>Capital Spending:</b>					
	Measure A: CC Deck Roof Panels			(8,000)	\$ (7,063)	
	Measure A: CC Upper Deck			(14,700)	\$ (14,683)	
	Measure A: CC Upper Side Deck			(5,000)	\$ (7,153)	
	Measure A: CC Stonewall			(6,000)	\$ (5,279)	
	Measure A: Volleyball Court Rpr			-	\$ (2,926)	
	<b>Total Capital Spending:</b>		<b>(40,372)</b>	<b>(33,700)</b>	<b>(37,104)</b>	<b>-</b>
<b>FY21/22</b>	<b>Measure A: CC Oil deck/siding</b>					<b>(5,000)</b>
	Measure A: CC Deck Curtain					<b>(8,000)</b>
	Measure A: Trail Improvements-SL					<b>(10,000)</b>
	Measure A: Trail Improvements-UP					<b>(14,000)</b>
	<b>Total Capital Spending:</b>					<b>(37,000)</b>

Muir Beach Community Services District: Budget for FY 2021/2022 - Final

Roads Department						
			Jul2019-Jun2020		Jul2020-June2021	
Roads Revenue	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Fees for Roads		-			
	Donations for Roads		60,000			
	Grants for Roads		-			
	Loans for Roads (Marin County)		300,000			
	<b>Roads Operations Revenue Total:</b>		<b>360,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
Roads Expense	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	<b>Dedicated Expenses:</b>					
	Grant spending (Roads)			-		
	Insurance: Wcomp (Roads)	150	155	155	118	-
	Legal Fees (Roads)		-	-		
	Other Operating (Roads)		-	-		
	Pay (Maintenance Sub-Contractors)					1,000
	Payroll (Roads)	3,000	4,228	4,000	2,556	-
	Payroll Employer Taxes (Roads)	240	323	310	196	-
	Repairs & Maint (Gen Exp/Roads)	25,000	11,910	15,000	5,336	10,000
	Supplies (Roads)		-	100	95	
	<b>Dedicated Expense Sub-Total:</b>	<b>28,390</b>	<b>16,616</b>	<b>19,565</b>	<b>8,301</b>	<b>11,000</b>
	<b>Roads Operations Expense Total:</b>	<b>28,390</b>	<b>16,616</b>	<b>19,565</b>	<b>8,301</b>	<b>11,000</b>
	<b>Roads Ops Balance (Unassigned Revenue):</b>	<b>(28,390)</b>	<b>343,384</b>	<b>(19,565)</b>	<b>(8,301)</b>	<b>(11,000)</b>
	<b>Capital Spending:</b>					
	<b>Sunset Way Project</b>	<b>(716,315)</b>	<b>(969,443)</b>	<b>(52,882)</b>	<b>(33,305)</b>	<b>(40,000)</b>
	<b>Total Capital Spending:</b>	<b>(716,315)</b>	<b>(969,443)</b>	<b>(52,882)</b>	<b>(33,305)</b>	<b>(40,000)</b>

Muir Beach Community Services District: Budget for FY 2021/2022 - Final

Water Department						
			Jul2019-Jun2020		Jul2020-June2021	
Water Revenue	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Water Service Fee Revenue	fv 172,115	161,020	A 174,000	187,315	180,600
	Water Conservation Discount	(52,000)	(42,533)	(52,500)	(56,589)	(54,500)
	Meter Reading Fee + Bookkpg	F 7,400	6,185	A 7,660	7,442	7,860
	Water Service Revenue (Misc)	V 500	765	A 500	2,030	500
	Water Service Fee Net Revenue	128,015	119,252	129,660	132,756	134,460
	Water Cap Impr (Meter Charge)	F 68,000	57,585	A 68,660	69,272	71,270
	Cap Impr (25% of Service)		3,867			-
	Other Income	V	13,000	6,500		6,500
	Grants/Donations/Loans (Water)	V -	16,750	-	6,000	-
	<b>Water Revenue incl Cap Imp:</b>	fv <b>196,015</b>	<b>210,454</b>	<b>204,820</b>	<b>208,028</b>	<b>212,230</b>
	Move Cap Impr to Reserves:	F (68,000)	(57,585)	(68,660)	(69,272)	(71,270)
	Move 25% CPI Service to Reserves	V	(3,867)		-	
	Move Service Revenue (Misc)		(16,750)			
	<b>Water Cap Impr+ 25%CPI Reveues:</b>	<b>(68,000)</b>	<b>(78,202)</b>	<b>(68,660)</b>	<b>(69,272)</b>	<b>(71,270)</b>
	<b>Water Operations Revenue:</b>	<b>128,015</b>	<b>132,252</b>	<b>136,160</b>	<b>138,756</b>	<b>140,960</b>
	<b>Water Cap Impr Reserves:</b>	<b>68,000</b>	<b>78,202</b>	<b>68,660</b>	<b>69,272</b>	<b>71,270</b>
Water Expense	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	<b>Gen Exp (40% Specific*) Sub-Total:</b>	F <b>43,264</b>	<b>40,809</b>	<b>42,804</b>	<b>43,434</b>	<b>44,627</b>
	<b>Dedicated Expenses:</b>					
	Bank Credit Card Fees (Customer)	V 4,400	5,167	5,150	4,836	5,150
	Bookkeeping (Water)	V 4,500	5,721	5,000	4,930	5,460
	Debt (Due to DT-10 years/no int)	-	-	-	-	3,350
	Debt (Due to GF-20 years/no int)	2,600	-	2,600	-	2,600
	Dues & Memberships (Water)	F 400	443	450	443	450
	Grant Spending	V		-	-	
	Insurance (Water-G Liab+ % Umb)	F 2,000	2,261	2,300	2,444	2,500
	Insurance: Wcomp (Water)	F 1,580	1,308	1,310	1,165	1,000
	Legal Fees (Water)	V 2,000	1,305	1,000	-	1,000
	Other Operating (Water)	V 500	885	500	16	500
	Pay (Water Sub-Contractors)	V -		-	-	700
	Payroll (Compromise - WM)	F 5,000	5,000	5,000	5,000	5,000
	Payroll (Other Water Salaries)	F 500	1,100	1,100	220	-
	Payroll (Water Team)	F 28,790	29,447	29,400	29,307	29,400
	Payroll Employer Taxes (Water)	F 2,430	2,337	2,340	2,259	2,249
	Permits & Fees (Water)	F 1,360	1,366	1,370	1,366	1,370
	Repairs & Maintenance (Water)	V 15,000	18,885	21,000	14,034	15,000
	Testing (Water) non-full panel yr	V 3,600	4,604	2,800	2,305	2,500
	Treatment (Water)	V 5,000	4,613	4,500	3,434	5,000
	Utilities: Elec (Water)	V 11,700	12,915	13,300	11,730	12,100
	Utilities: Tel (Ooma)	F 340	360	370	360	380
	<b>Dedicated Expense Sub-Total:</b>	<b>91,700</b>	<b>97,717</b>	<b>99,490</b>	<b>83,849</b>	<b>95,709</b>
	<b>Water Operations Expense Total:</b>	<b>134,964</b>	<b>138,526</b>	<b>142,294</b>	<b>127,283</b>	<b>140,336</b>
	<b>Water Conservation Reserve (Beginning Balance):</b>	<b>52,000</b>	<b>52,000</b>	<b>52,500</b>	<b>52,500</b>	<b>54,500</b>
	<b>Water Conservation Discount (Balance to Reserve):</b>	<b>(52,000)</b>	<b>(42,533)</b>	<b>(52,500)</b>	<b>(56,589)</b>	<b>(54,500)</b>
	<b>Water Conservation Reserve (Ending Balance):</b>	<b>-</b>		<b>-</b>	<b>(4,089)</b>	<b>-</b>
	<b>Water Ops Balance (Assigned Revenue):</b>	<b>(6,949)</b>	<b>(6,274)</b>	<b>(6,134)</b>	<b>11,473</b>	<b>625</b>
	<b>Water Capital Improvement (Balance to Reserves):</b>	<b>68,000</b>	<b>78,202</b>	<b>68,660</b>	<b>69,272</b>	<b>71,270</b>
	<b>Water Capital Improvement Beg Balance (Reserves):</b>	<b>180,229</b>	<b>180,229</b>	<b>36,687</b>	<b>36,687</b>	<b>81,197</b>
	<b>Water Capital Improvement (SWP) Spending:</b>		<b>(218,505)</b>	<b>(213,326)</b>		<b>-</b>
	<b>Water Capital Improvement (GL) Spending:</b>		<b>(25,429)</b>		<b>(13,828)</b>	<b>-</b>
	<b>Water Capital Improvement (Well Pump) Spending:</b>			<b>(11,000)</b>	<b>(10,934)</b>	<b>-</b>
	<b>Loan Payment (DT 5-2020/ \$16,750 / 10yr/0% int):</b>				<b>-</b>	<b>-</b>
	<b>Water Capital Improvement (Reserves):</b>		<b>14,497</b>	<b>(107,979)</b>	<b>81,197</b>	<b>152,467</b>
<b>Notes:</b>	Meter Reading charge \$2400 + Water bookkeeping \$5460 = \$7860					

MUIR BEACH CSD 2021/22 FULL YEAR CASH PROJECTIONS								
		Fire	Recreation	Roads	General	Total Govt Svc	Water	Total
<b>Beginning Cash Balance</b>	as of 6/30/21	\$ 271,967	\$ 24,648	\$ -	\$ 185,019	\$ 481,634	\$ (40,254)	\$ 562,831
<b>Sources of Income</b>								
	Income	\$ -	\$ 600	\$ -	\$ 219,040	\$ 219,640	\$ 140,960	\$ 360,600
	Expenses	\$ (78,435)	\$ (56,211)	\$ (11,000)	\$ (108,340)	\$ (253,987)	\$ (95,709)	\$ (349,695)
	Overhead Allocation from Gen.	\$ -	\$ -	\$ -		\$ -	\$ (44,627)	\$ (44,627)
	Net Income from Operations	\$ (78,435)	\$ (55,611)	\$ (11,000)	\$ 110,700	\$ (34,347)	\$ 625	\$ (33,722)
	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tax/Fee Initiatives	\$ 39,342	\$ -	\$ -	\$ -	\$ 39,342	\$ -	\$ 39,342
	Grants	\$ 45,900	\$ 37,442	\$ -	\$ -	\$ 83,342	\$ -	\$ 83,342
	Other (WCI reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,270	\$ 71,270
	<b>Total Sources</b>	\$ 6,807	\$ (18,169)	\$ (11,000)	\$ 110,700	\$ 88,337	\$ 71,895	\$ 160,232
<b>Uses of Income</b>								
	Capital Expenditures	\$ -	\$ (37,442)	\$ (39,567)	\$ -	\$ (77,009)		\$ (77,009)
	Transfer of Water Funds to WCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (71,270)	\$ (71,270)
	County Loan Payment (12/5/2019)				\$ (99,960)	\$ (99,960)		\$ (99,960)
	<b>Total Uses</b>	\$ -	\$ (37,442)	\$ (39,567)	\$ (99,960)	\$ (176,969)	\$ (71,270)	\$ (248,239)
	<b>Change in Cash Flow from Operations</b>	\$ 6,807	\$ (55,611)	\$ (50,567)	\$ 10,740	\$ (88,632)	\$ 625	\$ (88,007)
<b>Ending Cash Balance</b>	(projected 6/30/22)	\$ 278,774	\$ (30,963)	\$ (50,567)	\$ 195,759	\$ 393,002	\$ (39,630)	\$ 474,824
<b>Net Operating Income/Loss from Water Dept</b>								
	WCI - Beginning Cash Balance 6/30/21						\$ 81,197	
	Funds moved into WCI Fund						\$ 71,270	
	WCI - Loan payments						\$ -	
	Capital Expenditures							
<b>WCI Cash Balance</b>	(projected 6/30/22)						\$ 152,467	
<b>Amount Owed to Government Svc (2021/2022 only)</b>								
	Debt payment						\$ 2,600	
	Net Operating Income/Loss						\$ 625	
	Projected Debt Balance 6/30/22						\$ (29,659)	
<b>1. Capital Expenditures:</b>	A. Measure A: \$37,441							
	B. SWP -Apprx. Bal due 6/30/20: \$39,567							
	C. Prop 68 Rec Project \$25,668							
	D. Loan Payments							
<b>2. Restricted Funds</b>	Projected Balance 6/30/22	\$ 278,774					\$ 152,467	\$ 431,241
<b>3. Assigned Funds</b>	Projected Balance 6/30/22						\$ (29,659)	
<b>4. Unrestricted Funds</b>	Projected Balance 6/30/22							\$ 43,583