

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	
	Gen Revenue Total:	194,100	213,284	215,080	220,145	219,040
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
	Gen Exp Total:	144,890	136,232	159,200	150,187	152,967
	Gen Balance (Prior to Dept Allocations) :	49,210	77,052	55,880	69,958	66,073
	Gen (Dept Allocations):	43,264	40,809	42,804	43,434	44,627
	Gen Balance (After Dept Allocations) :	92,474	117,861	98,684.0	113,392	110,700
	Loan Payment Princ (Marin County 12/5/19 -3/yr)			(96,580)	(96,580)	(99,960)
	Gen Balance (After Loan Payment) :	92,474	117,861	2,104.0	16,812	10,740
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)					

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
	Fire Operations incl Cap Imp Rev:	97,720	92,830	102,970	112,274	85,242
	Deduct Cap Imp Revenue:				(25,000)	
	Fire Operations Revenue:	97,720	92,830	102,970	87,274	85,242
Fire Expense	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Dedicated Expenses:					
	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
	Dedicated Expense Sub-Total:	79,610	57,041	42,920	20,989	78,435
	Fire Operations Expense Total:	79,610	57,041	42,920	20,989	78,435
	Fire Ops Balance (Restricted Revenue):	18,110	35,789	60,050	91,285	6,807

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	1,000
	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	-	
	Rec Operations Revenue Total:	54,579	45,093	25,975	65,835	39,042
	Rec Ops non-Measure A Total:	16,000	7,034	8,480	28,318	1,600
Rec Expense	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Dedicated Expenses:					
	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	173
	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	8,600
	Payroll Employer Taxes (Rec)	1,200	1,215	1,200	954	658
	Rental coordinator					3,250
	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
	Dedicated Expense Sub-Total:	80,609	74,350	51,605	61,736	103,706
	Non-Measure A Expense Total:	42,030	33,978	34,110	24,632	66,264
	Rec Ops Balance (Including Restricted Revenue):	12,549	(29,257)	(25,630)	4,099	(64,664)
	Rec Ops Balance (non-Measure A):		(26,944)	(25,630)	3,686	(64,664)
FY20/21	Capital Spending:					
	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)	
	Total Capital Spending:		(40,372)	(33,700)	(37,104)	-
FY21/22	Measure A: CC Oil deck/siding					(5,000)
	Measure A: CC Deck Curtains					(8,000)
	Measure A: CC Under Deck Fire Net					(10,000)
	Measure A: Trail Improvements-UP					(14,000)
	Total Capital Spending:					(37,000)

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			
	Roads Operations Revenue Total:		360,000	-	-	-
Roads Expense	Category	FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Dedicated Expenses:					
	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	
	Dedicated Expense Sub-Total:	28,390	16,616	19,565	8,301	11,000
	Roads Operations Expense Total:	28,390	16,616	19,565	8,301	11,000
	Roads Ops Balance (Unassigned Revenue):	(28,390)	343,384	(19,565)	(8,301)	(11,000)
	Capital Spending:					
	Sunset Way Project	(716,315)	(969,443)	(52,882)	(33,305)	(40,000)
	Total Capital Spending:	(716,315)	(969,443)	(52,882)	(33,305)	(40,000)

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	-
	Water Revenue incl Cap Imp:	fv	196,015	210,454	204,820	208,028	212,230
	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)			
	Water Cap Impr+ 25%CPI Reveues:		(68,000)	(78,202)	(68,660)	(69,272)	(71,270)
	Water Operations Revenue:		128,015	132,252	136,160	138,756	140,960
	Water Cap Impr Reserves:		68,000	78,202	68,660	69,272	71,270
Water Expense	Category		FY19/20 Budget	FY19/20 Actual	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget
	Gen Exp (40% Specific*) Sub-Total:	F	43,264	40,809	42,804	43,434	44,627
	Dedicated Expenses:						
	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
	Dedicated Expense Sub-Total:		91,700	97,717	99,490	83,849	95,709
	Water Operations Expense Total:		134,964	138,526	142,294	127,283	140,336
	Water Conservation Reserve (Beginning Balance):		52,000	52,000	52,500	52,500	54,500
	Water Conservation Discount (Balance to Reserve):		(52,000)	(42,533)	(52,500)	(56,589)	(54,500)
	Water Conservation Reserve (Ending Balance):		-	-	-	(4,089)	-
	Water Ops Balance (Assigned Revenue):		(6,949)	(6,274)	(6,134)	11,473	625
	Water Capital Improvement (Balance to Reserves):		68,000	78,202	68,660	69,272	71,270
	Water Capital Improvement Beg Balance (Reserves):		180,229	180,229	36,687	36,687	81,197
	Water Capital Improvement (SWP) Spending:			(218,505)	(213,326)		-
	Water Capital Improvement (GL) Spending:			(25,429)		(13,828)	-
	Water Capital Improvement (Well Pump) Spending:				(11,000)	(10,934)	-
	Loan Payment (DT 5-2020/ \$16,750 / 10yr/0% int):					-	-
	Water Capital Improvement (Reserves):			14,497	(107,979)	81,197	152,467
Notes:	<i>Meter Reading charge \$2400 + Water bookkeeping \$5460 = \$7860</i>						

MUIR BEACH CSD 2021/22 FULL YEAR CASH PROJECTIONS								
		Fire	Recreation	Roads	General	Total Govt Svc	Water	Total
Beginning Cash Balance	as of 6/30/21	\$ 271,967	\$ 24,648	\$ -	\$ 185,019	\$ 481,634	\$ (40,254)	\$ 562,831
Sources of Income								
	Income	\$ -	\$ 1,600	\$ -	\$ 219,040	\$ 220,640	\$ 140,960	\$ 361,600
	Expenses	\$ (78,435)	\$ (66,264)	\$ (11,000)	\$ (108,340)	\$ (264,039)	\$ (95,709)	\$ (359,748)
	Overhead Allocation from Gen.	\$ -	\$ -	\$ -		\$ -	\$ (44,627)	\$ (44,627)
	Net Income from Operations	\$ (78,435)	\$ (64,664)	\$ (11,000)	\$ 110,700	\$ (43,399)	\$ 625	\$ (42,775)
	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
	Total Sources	\$ 6,807	\$ (27,222)	\$ (11,000)	\$ 110,700	\$ 79,285	\$ 71,895	\$ 151,179
Uses of Income								
	Capital Expenditures	\$ -	\$ (63,110)	\$ (39,567)	\$ -	\$ (102,677)		\$ (102,677)
	Transfer of Water Funds to WCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (71,270)	\$ (71,270)
	County Loan Payment (12/5/2019)				\$ (99,960)	\$ (99,960)		\$ (99,960)
	Total Uses	\$ -	\$ (63,110)	\$ (39,567)	\$ (99,960)	\$ (202,637)	\$ (71,270)	\$ (273,907)
	Change in Cash Flow from Operations	\$ 6,807	\$ (90,332)	\$ (50,567)	\$ 10,740	\$ (123,352)	\$ 625	\$ (122,728)
Ending Cash Balance	(projected 6/30/22)	\$ 278,774	\$ (65,684)	\$ (50,567)	\$ 195,759	\$ 358,282	\$ (39,630)	\$ 440,103
Net Operating Income/Loss from Water Dept								
	WCI - Beginning Cash Balance 6/30/21						\$ 81,197	
	Funds moved into WCI Fund						\$ 71,270	
	WCI - Loan payments						\$ -	
	Capital Expenditures							
WCI Cash Balance	(projected 6/30/22)						\$ 152,467	
Amount Owed to Government Svc (2021/2022 only)								
	Debt payment						\$ 2,600	
	Net Operating Income/Loss						\$ 625	
	Projected Debt Balance 6/30/22						\$ (29,659)	
1. Capital Expenditures:	A. Measure A: \$37,441							
	B. SWP -Apprx. Bal due 6/30/20: \$39,567							
	C. Prop 68 Rec Project \$25,668							
	D. Loan Payment \$99,960							
2. Restricted Funds	Projected Balance 6/30/22	\$ 278,774					\$ 152,467	\$ 431,241
3. Assigned Funds	Projected Balance 6/30/22						\$ (29,659)	
4. Unrestricted Funds	Projected Balance 6/30/22							\$ 8,862