

General - Revenue and Expenses - 40% of Specific Expenses* Apportioned To Water Department Only						
			Jul2020-June2021		Jul2021-Jun2022	
Gen Revenue	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Property Taxes (Unassigned)	125,000	125,276	127,000	130,619	131,500
	Excess ERAF (Unassigned)	90,000	92,228	92,000	111,669	100,000
	Grants/Donation (unassigned)		2,000			
	Interest Income (Unassigned)	80	40	40	40	40
	Other Income (Unassigned)		601		100	
	Gen Revenue Total:	215,080	220,145	219,040	242,428	231,540
Gen Expense	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Audit (includes fees+bookkeeping) F	10,000	9,198 *	9,200	9,452 *	9,500
	Bank & Credit Card Fees (District) F	-		-		-
	Bookkeeping F	15,000	13,532	15,000	13,133	15,000
	Dues & Memberships F	2,000	1,586	1,600	1,665	1,700
	Insurance: Health (DM) F	9,300	9,561 *	9,800	10,093 *	10,100
	Insurance: (Blanket+Gen Lb+Umb) F	4,550	5,225	5,300	5,453	5,500
	Insurance: WComp (Board) F	90	76	80	105	110
	Insurance: WComp (DM) F	1,400	1,003 *	1,100	1,567	1,580
	Interest Expense (loan)	10,500	10,500	7,120	7,120	3,621
	Legal Fees V	9,200	7,646	2,500	186	1,000
	Meetings (inc minutes) F	3,800	6,195 *	3,500	2,430 *	3,500
	Office & Postage F	2,000	1,414 *	1,500	2,070 *	2,500
	Other Operating V	500	282	500	142	300
	Payroll: Salary (DM) F	72,000	72,500 *	78,000	78,680 *	82,000
	Payroll: Employer Taxes (DM) F	5,510	5,546 *	5,967	6,019 *	6,273
	Payroll Service: Fees F	2,100	1,837 *	1,800	1,843 *	1,800
	Permits & Fees (election year) F	3,000	2,331	2,350	1,832	2,500
	Repair & Maint (non-department) V	1,000	-	500		500
	Tree Management Program F	6,000	-	6,000	5,250	6,000
	Supplies: (non-water) V	100	26	50		50
	Utilities: Telephone (RingCentral) F	250	399	400	398	400
	Website, Internet & Doc Mangmt F	900	1,330 *	700	399 *	500
	Gen Exp Total:	159,200	150,187	152,967	147,837	154,434
	Gen Balance (Prior to Dept Allocations) :	55,880	69,958	66,073	94,591	77,106
	Gen (Dept Allocations):	42,804	43,434	44,627	45,021	47,101
	Gen Balance (After Dept Allocations) :	98,684	113,392	110,700	139,612	124,207
	Loan Payment Princ (Marin County 12/5/19 -3/yr)	(96,580)		(99,960)	(99,960)	(103,460)
	Gen Balance (After Loan Payment) :	2,104	113,392	10,740	39,652	20,747
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						
			Jul2020-June2021		Jul2021-June2022	
Fire Revenue	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Special Parcel Tax for Fire	37,570	37,772	R 39,342	39,106	R 41,308
	Grants/Donations for Fire (Misc)	20,000	1,000		200	
	Grants for Fire (Measure C)	11,000	11,524	11,500	9,039	12,000
	Grants for Fire (Measure W)	26,000	28,578	R 26,000	65,790	R 50,000
	Grants for Fire (VFA Firehouse) CE		25,000	A		A 50,000
	Grants for Fire (West Marin)	8,400	8,400	R 8,400	8,400	R 8,400
	Fire Operations incl Cap Imp Rev:	102,970	112,274	85,242	122,535	161,708
	Deduct Cap Imp Revenue:	-	(25,000)	-	-	(50,000)
	Fire Operations Revenue:	102,970	87,274	85,242	122,535	111,708
Fire Expense	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Dedicated Expenses:					
	Emergency Preparedness	2,000	-	500		2,500
	Membership Dues/Fees	300	316	320	326	330
	Fire Equipment & Tools	7,000	8,939	8,000	14,439	10,000
	Fire Training/Certification	4,000	1,667	2,000	2,077	2,100
	Fire Truck: Maint/Repairs	6,000	169	10,000	4,398	8,000
	Grant Spending (Measure C)	14,420	-	11,000	5,250	9,000
	Insurance: VFIS	-	-	5,700	5,695	5,611
	Insurance: WComp	2,600	2,395	2,500	3,358	2,500
	Legal Fees	500	-	500	-	500
	Pay: Stipend (FC)(Measure W)			27,500	27,500	30,000
	Payroll: Salary (FC)			2,500	2,500	-
	Payroll: Employer Taxes (FC)	-		190	191	1,800
	Other Operating (Fire)	1,800	1,073	1,200	2,219	1,500
	Supplies: Medical	1,200	592	1,000	278	1,000
	Supplies: Sta wear/Turnouts/Other	1,000	1,746	2,000	3,136	3,000
	Utilities: Electric	300	262	270	277	300
	Utilities: Phone, Radio	1,800	1,138	1,150	1,435	600
	Dedicated Expense Sub-Total:	42,920	18,297	76,330	73,079	78,741
	Fire Operations Expense Total:	42,920	18,297	76,330	73,079	78,741
	Fire Ops Balance (Restricted Revenue):	60,050	68,977	8,912	49,456	32,967

Recreation Department						
			Jul2020-June2021		Jul2021-Jun2022	
Rec Revenue	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Community Center Classes	1,080		A 600		A
	Community Center Functions +(XF)	1,400		A 1,000	1,000	A 1,000
	Donations and Grants for Rec		28,318			177,952
	Measure A Tax	17,495	37,517	R 37,442	23,308	R 16,393
	Rentals	6,000				6,000
	Rec Operations Revenue Total:	25,975	65,835	39,042	24,308	201,345
	Rec Ops non-Measure A Total:	8,480	28,318	1,600	1,000	184,952
Rec Expense	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Dedicated Expenses:					
	Community Center Classes	900		A		A
	Community Center Functions	8,200	465	A 8,200	2,850	A 8,000
	Grant Spending (Rec)	-	1,020	25,668	37,404	177,952
	Insurance: Wcomp (Rec)	1,050	816	173	280	600
	Legal Fees (Rec)	-	-	-	-	-
	Measure A Projects	17,495	37,104	R 37,442	10,843	R 16,393
	Other Operating	200	-	100		100
	Pay (Maintenance Sub-Contractors)		3,600	11,400	11,250	11,400
	Payroll (Rec)	15,000	12,476	8,600	8,367	7,500
	Payroll Employer Taxes (Rec)	1,200	954	658	586	574
	Rental coordinator			3,250	1,400	4,200
	Rental Expense (CC)	400	-	500		500
	Repairs & Maintenance (Rec)	1,000	1,434	1,500	689	1,500
	Trails Maintenance (budget)	3,000	1,750	3,000	3,828	1,800
	Supplies (Rec)	1,000	97	1,000	616	500
	Utilities: Elec (Rec)	800	672	800	735	800
	Utilities: Phone (Rec - Ooma)	60	82	65	64	65
	Utilities: Propane (Rec)	300	110	150	70	150
	Utilities: Refuse (Rec)	1,000	1,156	1,200	1,417	1,800
	Dedicated Expense Sub-Total:	51,605	61,736	103,706	80,399	233,834
	Non-Measure A Expense Total:	34,110	24,632	86,211	69,556	217,441
	Rec Ops Balance (Including Restricted Revenue):	(25,630)	4,099	(64,664)	(56,091)	(32,489)
	Rec Ops Balance (non-Measure A):	(25,630)	3,686	(84,611)	(68,556)	(32,489)
FY20/21	Capital Spending:					
	Measure A: CC Deck Roof Panels	(8,000)	(7,063.00)			
	Measure A: CC Upper Deck	(14,700)	(14,683.00)			
	Measure A: CC Upper Side Deck	(5,000)	(7,153.00)			
	Measure A: CC Stonewall	(6,000)	(5,279.00)			
	Measure A: Volleyball Court Rpr	-	(2,926.00)			
	Total Capital Spending:	(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)	10,843	
	Measure A: Trail Improvements-UP			(14,000)		
	Total Capital Spending:			(37,000)	10,843	
FY22/23	Measure A: Trail Improvements-S-C					(19,000)
	Prop 68 Grant: CC Parking Project					(192,952)
	Total Capital Spending:					(211,952)

Roads Department						
			Jul2020-June2021		Jul2021-Jun2022	
Roads Revenue	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Fees for Roads					
	Donations for Roads					
	Grants for Roads					
	Loans for Roads (Marin County)					
	Roads Operations Revenue Total:	-	-	-		-
Roads Expense	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Dedicated Expenses:					
	Compromise Agreement (Roads)	-			38,000	
	Insurance: Wcomp (Roads)	155	118	-		-
	Legal Fees (Roads)	-			8,670	1,000
	Other Operating (Roads)	-				
	Pay (Maintenance Sub-Contractors)			1,000	450	
	Payroll (Roads)	4,000	2,556	-	488	
	Payroll Employer Taxes (Roads)	310	196	-	37	
	Repairs & Maint (Gen Exp/Roads)	15,000	5,336	10,000	5,755	10,000
	Supplies (Roads)	100	95			
	Dedicated Expense Sub-Total:	19,565	8,301	11,000	53,400	11,000
	Roads Operations Expense Total:	19,565	8,301	11,000	53,400	11,000
	Roads Ops Balance (Unassigned Revenue):	(19,565)	(8,301)	(11,000)	(53,400)	(11,000)
	Capital Spending:					
	Sunset Way Project	(52,882)	(33,305)	(40,000)	(170,022)	1,800
	Charlotte's Way Contribution				(38,000)	
	Total Capital Spending:	(52,882)	(33,305)	(40,000)	(208,022)	1,800

Water Department						
			Jul2020-June2021		Jul2021-Jun2022	
Water Revenue	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Water Service Fee Revenue	fv 174,000	187,315	A 180,600	151,679	159,600
	Water Conservation Discount	(52,500)	(56,589)	(54,500)	(47,117)	(49,500)
	Meter Reading Fee + Bookkpg	F 7,660	7,442	A 7,860	7,745	8,260
	Water Service Revenue (Misc)	V 500	2,030	A 500	8,276	2,000
	Water Service Fee Net Revenue	129,660	140,198	134,460	120,583	120,360
	Water Cap Impr (Meter Charge)	F 68,660	69,272	A 71,270	72,242	74,835
	Connection Fees	V 6,500		6,500	6,500	
	Grants/Donations/Loans (Water)	V	6,000			-
		V	-	-		-
	Water Revenue incl Meter Chrg:	fv 204,820	215,470	212,230	199,325	195,195
	Move Meter Charge to Reserves:	F (68,660)	(69,272)	(71,270)	(72,242)	(74,835)
	Water Operations Revenue:	136,160	146,198	140,960	127,083	120,360
	Total Cap Imp (Meter Charge):	68,660	69,272	71,270	72,242	74,835
	Water CIP (PE Reserves):	28,660	29,272	31,270	32,242	34,835
	Water Cap (LT Reserves):	40,000	40,000	40,000	40,000	40,000
Water Expense	Category	FY20/21 Budget	FY20/21 Actual	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget
	Gen Exp (40% Specific*) Sub-Total:	F 42,804	43,434	44,627	45,021	47,101
	Dedicated Expenses:					
	Bank Credit Card Fees (Customer)	V 5,150	4,836	5,150	4,259	4,500
	Bookkeeping (Water)	V 5,000	4,930	5,460	4,905	5,860
	Debt (Due to DT-10 years/no int)		-	3,350		1,000
	Debt (Due to GF-20 years/no int)	2,600	-	2,600		2,600
	Dues & Memberships (Water)	F 450	443	450	465	475
	Grant Spending	V -	6,000			
	Insurance (Water-G Liab+ % Umb)	F 2,300	2,444	2,500	2,726	3,000
	Insurance: Wcomp (Water)	F 1,310	1,165	1,000	1,576	1,600
	Legal Fees (Water)	V 1,000	-	1,000		1,000
	Other Operating (Water)	V 500	16	500	217	500
	Pay (Water Sub-Contractors)	V -		700		
	Payroll (Compromise - WM)	F 5,000	5,000	5,000	5,000	-
	Payroll (Other Water Salaries)	F 1,100	220	-		
	Payroll (Water Team)	F 29,400	29,307	29,400	28,791	29,400
	Payroll Employer Taxes (Water)	F 2,340	2,259	2,249	2,203	2,249
	Permits & Fees (Water)	F 1,370	1,366	1,370	1,647	1,650
	Repairs & Maintenance (Water)	V 21,000	14,034	15,000	4,970	10,000
	Testing (Water) full panel yr	V 2,800	2,305	2,500	3,063	6,000
	Treatment (Water)	V 4,500	3,434	5,000	4,678	5,000
	Utilities: Elec (Water)	V 13,300	11,730	12,100	10,329	11,000
	Utilities: Tel (Ooma)	F 370	360	380	394	420
	Dedicated Expense Sub-Total:	99,490	89,849	95,709	75,223	86,254
	Water Operations Expense Total:	142,294	133,283	140,336	120,244	133,355
	Water Conservation Reserve (Beginning Balance):	52,500	52,500	54,500	54,500	49,500
	Water Conservation Discount (Balance to Reserve):	(52,500)	(56,589)	(54,500)	(47,117)	(49,500)
	Water Conservation Reserve (Ending Balance):	-	(4,089)	-	7,383	-
	Water Ops Balance (Assigned Revenue):	(6,134)	12,915	625	6,839	(12,995)
	Water Capital Improvement (Balance to Reserves):	68,660	69,272	71,270	72,242	74,835
	Water Capital Improvement Beg Balance (Reserves):	36,687	36,687	81,469	81,469	153,711
	Water Capital Improvement (SWP) Spending:	(213,326)				-
	Water Capital Improvement (GL) Spending:		(13,828)			-
	Water Capital Improvement (Well Pump) Spending:	(11,000)	(10,934)			-
	Water Capital Improvement (Other) Spending:					
	Loan Payment (DT 5-2020/ \$16,750 / 10yr/0% int):					-
	Water Capital Improvement End Bal (Reserves):	(118,979)	81,197	152,739	153,711	228,546
Notes: FY22/23	Meter Reading charge \$2400 + Water bookkeeping \$5860 = \$8260					

MUIR BEACH CSD 2022/23 FULL YEAR CASH PROJECTIONS								
		FY22/23 Budget				Total		
		Fire	Recreation	Roads	General	Govt Svc	Water	Total
Beginning Cash Balance	as of 6/30/22	\$ 322,314		\$ -	\$ 193,737	\$ 516,051	\$ (43,853)	\$ 472,198
Sources of Income								
	Income		\$ 7,000	\$ -	\$ 40	\$ 7,040	\$ 120,360	\$ 127,400
	Expenses	\$ (78,741)	\$ (39,489)	\$ (11,000)	\$ (107,333)	\$ (236,563)	\$ (86,254)	\$ (322,817)
	Overhead Allocation from Gen.						(47,101)	(47,101)
	Net Income from Operations	\$ (78,741)	\$ (32,489)	\$ (11,000)	\$ (107,293)	\$ (229,523)	\$ (12,995)	\$ (242,518)
	Depreciation	\$ -	\$ -	\$ -		\$ -		\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -		\$ -		\$ -
	Tax/Fee Initiatives	\$ 41,308	\$ 16,393	\$ -	231,500	\$ 289,201		\$ 289,201
	Grants	\$ 120,400	\$ 177,952	\$ -	-	\$ 298,352		\$ 298,352
	Other (WCI reserve)	\$ -					74,835	\$ 74,835
	Total Sources	\$ 82,967	\$ 161,856	\$ (11,000)	\$ 124,207	\$ 358,030	\$ 61,840	\$ 419,870
Uses of Income								
	Capital Expenditures	\$ (50,000)	\$ (194,345)	\$ (1,800)		\$ (246,145)		\$ (246,145)
	Transfer of Water Funds to WCI	\$ -		\$ -			(74,835)	\$ (74,835)
	County Loan Payment (12/5/2019)	\$ -	\$ -	\$ -	\$ (103,460)	\$ (103,460)		\$ (103,460)
	Total Uses	\$ (50,000)	\$ (194,345)	\$ (1,800)	\$ (103,460)	\$ (349,605)		\$ (424,440)
	Change in Cash Flow from Operations	\$ 32,967	\$ (32,489)	\$ (12,800)	\$ 20,747	\$ 8,425	\$ (12,995)	\$ (4,570)
Ending Cash Balance	(projected 6/30/23)	\$ 355,281	\$ (32,489)	\$ (12,800)	\$ 214,484	\$ 524,476	\$ (56,848)	\$ 467,628
Net Operating Income/Loss from Water Dept								
	WCI - Beginning Cash Balance 6/30/22						\$ 153,711	
	Funds moved into WCI Fund						\$ 74,835	
	WCI - Loan payments						\$ -	
	Capital Expenditures							
WCI Cash Balance	(projected 6/30/23)						\$ 228,546	
Amount Owed to Government Svc (2022/2023 only)								
	Debt payment						\$ 2,600	
	Net Operating Income/Loss						\$ (12,995)	
	Projected Debt Balance 6/30/23						\$ (54,248)	
1. Capital Expenditures:	A. Measure A: \$16,393							
	B. Prop 68 Rec Donations \$15000							
	C. Prop 68 Rec Project \$177,952							
	D. Loan Payment \$103,460							
2. Restricted Funds	Projected Balance 6/30/23	\$ 355,281					\$ 228,546	\$ 583,827
3. Assigned Funds	Projected Balance 6/30/23						\$ (54,248)	\$ (54,248)
4. Unrestricted Funds	Projected Balance 6/30/23							\$ (116,199)
5. Inter-depart Loan	Effective 7/1/2022							\$ 110,000
6. Unrestricted Deficit	Projected Cashflow Balance (not covered)							\$ (6,199)