

General - Revenue and Expenses - 40% of Specific Expenses* Apportioned To Water Department Only							
			Jul2021-June2022		Jul2022-June2023		
Gen Revenue	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Property Taxes (Unassigned)		127,000	130,619	131,500	140,049	141,500
	Excess ERAF (Unassigned)		92,000	111,669	100,000	98,765	100,000
	Grants/Donation (unassigned)			-			
	Interest Income (Unassigned)		40	40	40	40	40
	Other Income (Unassigned)			100		7,500	30,000
	Gen Revenue Total:		219,040	242,428	231,540	246,354	271,540
Gen Expense	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Audit (includes fees+bookkeeping) F		9,200	9,452 *	9,500	9,751 *	11,200
	Bank & Credit Card Fees (District) F		-	-	-	-	-
	Bookkeeping F		15,000	13,133	15,000	11,569	12,000
	Dues & Memberships F		1,600	1,665	1,700	2,191	2,200
	Insurance: Health (DM) F		9,800	10,093 *	10,100	10,717 *	10,700
	Insurance: (Blanket+Gen Lb+Umb) F		5,300	5,453	5,500	5,078	5,100
	Insurance: WComp (Board) F		80	105	110	108	110
	Insurance: WComp (DM) F		1,100	1,567 *	1,580	1,100 *	1,640
	Interest Expense (loan)		7,120	7,120	3,621	3,624	-
	Legal Fees V		2,500	186	1,000	827	1,000
	Meetings (inc minutes) F		3,500	2,430 *	3,500	1,700 *	1,500
	Office & Postage F		1,500	2,070 *	2,500	4,499 *	2,500
	Other Operating V		500	142	300	322	330
	Payroll: Salary (DM) F		78,000	78,680 *	82,000	81,900 *	85,000
	Payroll: Employer Taxes (DM) F		5,967	6,019 *	6,273	6,265 *	6,503
	Payroll Service: Fees F		1,800	1,843 *	1,800	1,715 *	1,720
	Permits & Fees (non-election year) F		2,350	1,832	2,500	1,939	2,000
	Repair & Maint (non-department) V		500	-	500		500
	Tree Management Program F		6,000	5,250	6,000	675	1,000
	Supplies: (non-water) V		50	-	50		50
	Utilities: Telephone (RingCentral) F		400	398	400	400	400
	Website, Internet & Doc Mangmt F		700	399 *	500	404 *	500
	Gen Exp Total:		152,967	147,837	154,434	144,784	145,953
	Gen Balance (Prior to Dept Allocations) :		66,073	94,591	77,106	101,570	125,588
	Gen (Dept Allocations):		44,627	45,021	47,101	47,221	48,505
	Gen Balance (After Dept Allocations) :		110,700	139,612	124,207	148,790	174,093
	Loan Payment Princ (Marin County 12/5/19 -3/yr)		(99,960)	(99,960)	(103,460)	(103,460)	-
	Gen Balance (After Loan Payment) :		10,740	39,652	20,747	45,330	174,093
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 2023/2024 - Final

Fire Department						
			Jul2021-June2022		Jul2022-June2023	
Fire Revenue	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Special Parcel Tax for Fire	39,342	39,106	R 41,308	41,337	R 43,042
	Grants/Donations for Fire (Misc)	-	200		-	
	Grants for Fire (Measure C)	11,500	9,039	12,000	12,472	12,000
	Grants for Fire (Measure W)	26,000	65,790	R 50,000	74,759	R 75,000
	Grants for Fire (VFA Firehouse) CE		-	A 50,000	-	A -
	Grants for Fire (West Marin)	8,400	8,400	R 8,400	-	R 16,800
	Fire Operations incl Cap Imp Rev:	85,242	122,535	161,708	128,568	146,842
	Deduct Cap Imp Revenue:	-	-	(50,000)	-	-
	Fire Operations Revenue:	85,242	122,535	111,708	128,568	146,842
Fire Expense	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	11,569	FY23/24 Budget
	Dedicated Expenses:					
	Emergency Preparedness	500	-	2,500	-	500
	Membership Dues/Fees	320	326	330	316	320
	Fire Equipment & Tools	8,000	14,439	10,000	4,421	5,000
	Fire Training/Certification	2,000	2,077	2,100	176	2,000
	Fire Truck: Maint/Repairs	10,000	4,398	8,000	7,549	8,000
	Grant Spending (Measure C)	11,000	5,250	9,000	2,500	20,000
	Insurance: VFIS	5,700	5,695	5,611	5,611	5,596
	Insurance: WComp	2,500	3,358	2,500	2,867	3,000
	Legal Fees	500	-	500	-	500
	Pay: Stipend (FC)(Measure W)	27,500	27,500	30,000	30,000	30,000
	Payroll: Salary (FC)	2,500	2,500	-	-	-
	Payroll: Employer Taxes (FC)	190	191	1,800	-	-
	Other Operating (Fire)	1,200	2,219	1,500	3,768	3,000
	Supplies: Medical	1,000	278	1,000	453	500
	Supplies: Sta wear/Turnouts/Other	2,000	3,136	3,000	837	2,000
	Utilities: Electric	270	277	300	204	220
	Utilities: Phone, Radio	1,150	1,435	600	616	620
	Dedicated Expense Sub-Total:	76,330	73,079	78,741	59,318	81,256
	Fire Operations Expense Total:	76,330	73,079	78,741	59,318	81,256
	Fire Ops Balance (Restricted Revenue):	8,912	49,456	32,967	69,250	65,586

Muir Beach Community Services District: Budget for FY 2023/2024 - Final

Recreation Department						
			Jul2021-June2022		Jul2022-June2023	
Rec Revenue	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Community Center Classes	600		A -	-	A
	Community Center Functions +(XF)	1,000	1,000	A 1,000	1,000	A 1,000
	Donations and Grants for Rec		-	177,952	10,000	177,952
	Measure A Tax	37,442	23,308	R 16,393	24,316	R 43,168
	Rentals	-		6,000	3,875	4,000
	Rec Operations Revenue Total:	39,042	24,308	201,345	39,191	226,120
	Rec Ops non-Measure A Total:	1,600	1,000	184,952	14,875	182,952
Rec Expense	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Dedicated Expenses:					
	Community Center Classes	-		A	-	A
	Community Center Functions	8,200	2,850	A 8,000	6,010	A 8,000
	Grant Spending (Rec)	25,668	37,404	177,952	17,847	177,952
	Insurance: Wcomp (Rec)	173	280	600	709	750
	Legal Fees (Rec)	-	-	-	-	-
	Measure A Projects	37,442	10,843	R 16,393	8,702	R 69,000
	Other Operating	100	-	100	90	100
	Pay (Maintenance Sub-Contractors)	11,400	11,250	11,400	9,675	9,700
	Payroll (Rec)	8,600	8,367	7,500	7,926	7,950
	Payroll Employer Taxes (Rec)	658	586	574	606	608
	Rental coordinator	3,250	1,400	4,200	4,200	4,200
	Rental Expense (CC)	500	-	500	-	500
	Repairs & Maintenance (Rec)	1,500	689	1,500	1,539	3,000
	Trails Maintenance (budget)	3,000	3,828	1,800	250	1,500
	Supplies (Rec)	1,000	616	500	1,177	1,000
	Utilities: Elec (Rec)	800	735	800	751	800
	Utilities: Phone (Rec - Ooma)	65	64	65	75	80
	Utilities: Propane (Rec)	150	70	150	70	70
	Utilities: Refuse (Rec)	1,200	1,417	1,800	1,406	1,500
	Dedicated Expense Sub-Total:	103,706	80,399	233,834	61,033	286,710
	Non-Measure A Expense Total:	66,264	69,556	196,392	52,331	217,710
	Rec Ops Balance (Including Restricted Revenue):	(64,664)	(56,091)	(32,489)	(21,842)	(60,590)
	Rec Ops Balance (non-Measure A):	(64,664)	(68,556)	(11,440)	(37,456)	(34,758)
FY21/22	Capital Spending:					
	Measure A: CC Oil deck/siding	(5,000)			8,702	
	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)		
FY23/24	Measure A: CC Garbage Enclosure					(5,000)
	Measure A: CC Parking Project					(64,000)
	Prop 68 Grant: CC Parking Project					(177,952)
	Total Capital Spending:					(241,952)

Muir Beach Community Services District: Budget for FY 2023/2024 - Final

Roads Department						
			Jul2021-June2022		Jul2022-June2023	
Roads Revenue	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Fees for Roads					
	Donations for Roads					
	Grants for Roads					
	Loans for Roads (Marin County)					
	Roads Operations Revenue Total:	-	-	-	-	-
Roads Expense	Category	FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Dedicated Expenses:					
	Compromise Agreement (Roads)	-	38,000		-	
	Insurance: Wcomp (Roads)	-	-	-		-
	Legal Fees (Roads)	-	8,670	1,000	-	1,000
	Other Operating (Roads)	-			150	300
	Pay (Maintenance Sub-Contractors)	1,000	450	-	1,725	1,700
	Payroll (Roads)	-	488	-	-	
	Payroll Employer Taxes (Roads)	-	37	-	-	
	Repairs & Maint (Gen Exp/Roads)	10,000	5,755	10,000	1,240	10,000
	Supplies (Roads)	-	-		-	
	Dedicated Expense Sub-Total:	11,000	53,400	11,000	3,115	13,000
	Roads Operations Expense Total:	11,000	53,400	11,000	1,700	13,000
	Roads Ops Balance (Unassigned Revenue):	(11,000)	(53,400)	(11,000)	322	(13,000)
					81900	
	Capital Spending:					
	Sunset Way Project	(40,000)	(170,022)	(1,800)	1,715	-
	Charlotte's Way Contribution		(38,000)		-	
	Total Capital Spending:	(40,000)	(208,022)	(1,800)	1,715	-

Muir Beach Community Services District: Budget for FY 2023/2024 - Final

Water Department							
			Jul2021-June2022		Jul2022-June2023		
Water Revenue	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Water Service Fee Revenue	fv	180,600	151,679	A 159,600	146,144	152,000
	Water Conservation Discount		(54,500)	(47,117)	(49,500)	(46,896)	(48,600)
	Meter Reading Fee + Bookkpg	F	7,860	7,745	A 8,260	8,084	8,540
	Water Service Revenue (Misc)	V	500	8,276	A 2,000	495	500
	Water Service Fee Net Revenue		134,460	120,583	120,360	107,827	112,440
	Water Cap Impr (Meter Charge)	F	71,270	72,242	A 74,835	75,714	77,000
	Connection Fees	V	6,500	6,500	-	-	-
	Grants/Donations/Loans (Water)	V		-			-
		V		-		-	-
	Water Revenue incl Meter Chrg:	fv	212,230	199,325	195,195	183,541	189,440
	Move Meter Charge to Reserves:	F	(71,270)	(72,242)	(74,835)	(75,714)	(77,000)
	Water Operations Revenue:		140,960	127,083	120,360	107,827	112,440
	Total Cap Imp (Meter Charge):		71,270	72,242	74,835	75,714	77,000
	Water CIP (PE Reserves):		31,270	29,272	34,835	35,714	37,000
	Water Cap (LT Reserves):		40,000	40,000	40,000	40,000	40,000
Water Expense	Category		FY21/22 Budget	FY21/22 Actual	FY22/23 Budget	FY22/23 Actual	FY23/24 Budget
	Gen Exp (40% Specific*) Sub-Total:	F	44,627	45,021	47,101	47,221	48,505
	Dedicated Expenses:						
	Bank Credit Card Fees (Customer)	V	5,150	4,259	4,500	4,705	4,500
	Bookkeeping (Water)	V	5,460	4,905	5,860	4,624	6,140
	Debt (Due to DT-10 years/no int)		3,350	-	1,000	-	1,720
	Debt (Due to GF-20 years/no int)		2,600	-	2,600	-	2,600
	Dues & Memberships (Water)	F	450	465	475	339	490
	Grant Spending	V	-	-	-	-	-
	Insurance (Water-G Liab+ % Umb)	F	2,500	2,726	3,000	2,734	2,800
	Insurance: Wcomp (Water)	F	1,000	1,576	1,600	1,603	1,650
	Legal Fees (Water)	V	1,000	-	1,000	-	1,000
	Other Operating (Water)	V	500	217	500	90	500
	Pay (Water Sub-Contractors)	V	700		-	-	
	Payroll (Compromise - WM)	F	5,000	5,000	-	-	-
	Payroll (Other Water Salaries)	F	-	-	-	-	-
	Payroll (Water Team)	F	29,400	28,791	29,400	30,500	30,500
	Payroll Employer Taxes (Water)	F	2,249	2,203	2,249	2,333	2,333
	Permits & Fees (Water)	F	1,370	1,647	1,650	1,837	2,000
	Repairs & Maintenance (Water)	V	15,000	4,970	10,000	13,404	10,000
	Testing (Water) non-full panel yr	V	2,500	3,063	6,000	4,547	3,500
	Treatment (Water)	V	5,000	4,678	5,000	912	5,000
	Utilities: Elec (Water)	V	12,100	10,329	11,000	11,071	11,000
	Utilities: Tel (Ooma)	F	380	394	420	368	400
	Dedicated Expense Sub-Total:		95,709	75,223	86,254	79,067	86,133
	Water Operations Expense Total:		140,336	120,244	133,355	126,288	134,638
	Water Conservation Reserve (Beginning Balance):		54,500	54,500	49,500	49,500	48,600
	Water Conservation Discount (Balance to Reserve):		(54,500)	(47,117)	(49,500)	(46,896)	(48,600)
	Water Conservation Reserve (Ending Balance):		-	7,383	-	2,604	-
	Water Ops Balance (Assigned Revenue):		624	6,839	(12,995)	(18,461)	(22,198)
	Water Capital Improvement (Balance to Reserves):		71,270	72,242	74,835	75,714	77,000
	Water Capital Improvement Beg Balance (Reserves):		81,469	81,469	153,711	153,711	212,675
	Water Capital Improvement (SWP) Spending:		-				-
	Water Capital Improvement (GL) Spending:			-			-
	Water Capital Improvement (Well Pump) Spending:			-			-
	Water Capital Improvement (Other) Spending:					-	
	Loan Payment (DT 5-2020/ \$16,750/ 10yr/0% int):					(16,750)	
	Water Capital Improvement End Bal (Reserves):		152,739	153,711	228,546	212,675	289,675
Notes: FY22/23	Meter Reading charge \$2400 + Water bookkeeping \$6140 = \$8540						

MUIR BEACH CSD 2023/24 FULL YEAR CASH PROJECTIONS								
		Fire	Recreation	Roads	General	Total Govt Svc	Water	Total
Beginning Cash Balance	as of 6/30/23	\$ 390,540	\$ 25,867	\$ -	\$ (52,137)	\$ 364,270	\$ (60,691)	\$ 627,207
Sources of Income								
	Income		\$ 5,000	\$ -	\$ 30,040	\$ 35,040	\$ 112,440	\$ 147,480
	Expenses	\$ (81,256)	\$ (39,758)	\$ (13,000)	\$ (97,448)	\$ (231,462)	\$ (86,133)	\$ (317,595)
	Overhead Allocation from Gen.						(48,505)	\$ (48,505)
	Net Income from Operations	\$ (81,256)	\$ (34,758)	\$ (13,000)	\$ (67,408)	\$ (196,422)	\$ (22,198)	\$ (218,620)
	Depreciation	\$ -	\$ -	\$ -		\$ -		\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -		\$ -		\$ -
	Tax/Fee Initiatives	\$ 43,042	\$ 43,168	\$ -	241,500	\$ 327,710		\$ 327,710
	Grants	\$ 103,800	\$ 177,952	\$ -	-	\$ 281,752		\$ 281,752
	Other (WCI reserve)	\$ -					77,000	\$ 77,000
	Total Sources	\$ 65,586	\$ 186,362	\$ (13,000)	\$ 174,093	\$ 413,040	\$ 54,802	\$ 467,842
Uses of Income								
	Capital Expenditures	\$ -	\$ (246,952)	\$ -		\$ (246,952)		\$ (246,952)
	Transfer of Water Funds to WCI	\$ -		\$ -			(77,000)	\$ (77,000)
	Loan Payments (None)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
	Total Uses	\$ -	\$ (246,952)	\$ -	\$ -	\$ (246,952)		\$ (323,952)
	Change in Cash Flow from Operations	\$ 65,586	\$ (60,590)	\$ (13,000)	\$ 174,093	\$ 166,088	\$ (22,198)	\$ 143,890
Ending Cash Balance	(projected 6/30/24)	\$ 456,126	\$ (34,723)	\$ (13,000)	\$ 121,956	\$ 530,358	\$ (82,889)	\$ 771,097
Net Operating Income/Loss from Water Dept								
	WCI - Beginning Cash Balance 6/30/23						\$ 212,675	
	Funds moved into WCI Fund						\$ 77,000	
	WCI - Loan payments						\$ -	
	Capital Expenditures							
WCI Cash Balance	(projected 6/30/24)						\$ 289,675	
Amount Owed to Government Svc (2023/2024 only)								
	Debt payment						\$ -	
	Net Operating Income/Loss						\$ (22,198)	
	Projected Debt Balance 6/30/24						\$ (82,889)	
1. Capital Expenditures:	A. Measure A: \$69,000							
	B. Prop 68 Rec Donations \$5000							
	C. Prop 68 Rec Project \$177,952							
2. Inter-depart Loan	8/1 - 12/31/23 \$130,000							
3. Restricted Funds	Projected Balance 6/30/24	\$ 456,126					\$ 289,675	\$ 745,801
4. Assigned Funds	Projected Balance 6/30/24						\$ (82,889)	\$ (82,889)
5. Unrestricted Funds	Projected Balance 6/30/24							\$ 25,296
6. Inter-depart Loan	Projected Balance 6/30/24							\$ -
7. Unrestricted Funds	Projected Cashflow Balance							\$ 25,296