

Muir Beach Community Services District: Budget for FY 2019/2020 - Final (60%/40%)

General - Revenue and Expenses - 40% of Specific Expenses* Apportioned To Water Department Only						
			Jul2017-June2018		Jul2018-Jun2019	
Gen Revenue	Category	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Property Taxes (Unassigned)	102,300	107,675	110,000	113,975	115,000
	Excess ERAF (Unassigned)	60,000	75,990	75,000	79,298	79,000
	Interest Income (Unassigned)	800	797	6,000	1,180	100
	Other Income (Unassigned)	-	628	-	636	-
	Gen Revenue Total:	163,100	185,090	191,000	195,089	194,100
Gen Expense	Category	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Audit (includes fees+bookkeeping) F	29,000	28,769 *	8,000	16,311 *	9,000
	Bank & Credit Card Fees (District) F	500	120	200	10	10
	Bookkeeping F	15,000	18,802	17,000	14,637	15,000
	Dues & Memberships F	1,300	1,073	1,500	1,394	1,400
	Insurance: Health (DM) F	9,600	9,160 *	9,300	9,298 *	9,400
	Insurance: (Blanket+Gen Lb+Umb) F	7,000	5,946	4,000	4,003	4,000
	Insurance: WComp (Board) F				70	70
	Insurance: WComp (DM) F	2,400	145 *	1,200	830 *	1,200
	Legal Fees V	2,500	4,620	5,000	167	2,500
	Meetings (inc minutes) F			4,500 *	3,935 *	4,800
	Office & Postage F	1,000	2,890 *	2,000	1,920 *	2,000
	Other Operating V	4,000	4,533	500	534	500
	Payroll: Salary (DM) F	119,600	91,222 *	65,000	66,607 *	72,000
	Payroll: Employer Taxes (DM) F	8,400	6,933 *	5,200	5,095 *	5,760
	Payroll Service: Fees F	1,500	1,826 *	2,000	1,957 *	2,000
	Permits & Fees (non election year) F	4,000	3,067	2,300	1,747	2,000
	Repair & Maint (non-department) V	4,000	679	2,000		2,000
	Tree Management Program F	4,000	-	4,000	8,475	8,000
	Supplies: (non-water) V	1,000	1,323	1,200	6	1,000
	Utilities: Telephone (RingCentral) F	150	448	200	239	250
	Website & Doc Management F	4,000	2,610 *	5,000	225 *	2,000
	Gen Exp Total:	218,950	184,166	140,100	137,460	144,890
	Gen Balance (Prior to Dept Allocations) :	(55,850)	924	50,900	57,629	49,210
	Gen (Dept Allocations):				42,471	43,264.0
	Gen Balance (After Dept Allocations) :				100,100	92,474.0
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)					

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Fire Department						
			Jul2017-June2018		Jul2018-Jun2019	
Fire Revenue	Category	FY17/18 Budget	FY16/17 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Special Parcel Tax for Fire	33,400	36,386	34,930	35,866	R 37,320
	Grants/Donations for Fire		3,000			
	Grants for Fire (Measure W)					R 52,000
	Grants for Fire (VFA Firehouse) CE		15,000			A
	Grants for Fire (West Marin)	8,400	16,800	8,400	8,400	R 8,400
	Fire Operations incl Cap Imp Rev:	41,800	71,186	43,330	44,266	97,720
	Deduct Cap Imp Revenue:		(15,000)			
	Fire Operations Revenue:		56,186		44,266	97,720
Fire Expense	Category	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Gen Exp (10% Share) Sub-Total:	22,195				
	Dedicated Expenses:					
	Emergency Preparedness	1,000	605	2,000	785	2,000
	Membership Dues	150	326	330	316	330
	Fire Equipment & Tools	2,750	5,008	3,800	8,855	6,500
	Fire Training/Certification	8,150	133	6,000	5,400	4,000
	Fire Truck: Maint/Repairs	6,000	4,859	6,000	4,315	6,000
	Insurance: VFIS	6,000	5,712	6,000		5,720
	Insurance: Workers Comp	4,500	2,889	3,000	2,157	2,800
	Legal Fees	500	-	1,000	-	500
	Other Operating (Fire)				673	1,000
	Supplies: Medical	110	1,052	2,000	1,658	1,280
	Supplies: Sta wear/Turnouts/Other	805	11,240	4,000	1,217	8,000
	Utilities: Electric	1,300	206	200	313	350
	Utilities: Phone, Radio	600	1,129	600	1,145	1,130
	Dedicated Expense Sub-Total:	31,865	33,159	34,930	26,834	38,610
	Fire Operations Expense Total:	54,060	33,159	34,930	26,834	38,610
	Fire Ops Balance (Restricted Revenue):	(12,260)	23,027	8,400	17,432	59,110

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Recreation Department						
			Jul2017-June2018		Jul2018-Jun2019	
Rec Revenue	Category	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Community Center Classes	1,200	1,167	1,200	1,175	A 1,200
	Community Center Functions +(XF)	1,200	1,896	1,200	1,900	A 2,800
	Donations and Grants for Rec		-		100	
	Measure A Tax	37,000	35,606	35,000	37,914	R 38,579
	Rentals	28,000	18,285	18,000	12,440	
	Rec Operations Revenue Total:	67,400	56,954	55,400	53,529	54,579
	Rec Ops non-Measure A Total:				15,615	16,000
Rec Expense	Category	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	General Expenses (10% Share):	22,195	NA	NA	NA	NA
	Gen Exp (10% Share) Sub-Total:	22,195			-	
	Dedicated Expenses:					
	Community Center Classes	1,000	799	1,000	828	A 1,000
	Community Center Functions	6,000	6,721	7,500	7,172	A 8,700
	Legal Fees (Rec)	0		-	-	-
	Measure A Projects				37,914	R 38,579
	Other Operating	100	2,358	200	18	100
	Payroll (Rec)	15,000	14,822	15,000	14,252	15,000
	Payroll (WC)		786	1,000	976	1,050
	Payroll Employer Taxes (Rec)	1,200	1,126	1,200	1,090	1,200
	Rental Expense (CC)			4,600	5,929	4,600
	Repairs & Maintenance (Rec)	1,200	28,625	10,000	4,750	4,000
	Trails Maintenance (budget)	1,500	-	1,500	2,700	1,500
	Supplies (Rec)	2,000	2,585	2,700	2,656	2,500
	Utilities: Elec (Rec)	1,000	931	1,100	950	1,200
	Utilities: Phone (Rec - Ooma)	50	-	80	59	80
	Utilities: Propane (Rec)	300	61	200	298	300
	Utilities: Refuse (Rec)	900	1,194	1,600	776	800
	Dedicated Expense Sub-Total:	30,250	59,222	47,680	80,368	80,609
	Non-Measure A Expense Total:	52,445	59,222	47,680	42,454	42,030
	Rec Ops Balance (Including Restricted Revenue):	14,955	(2,268)	7,720	(26,839)	(26,030)
	Rec Ops Balance (non-Measure A):				(26,839)	(26,030)
	Capital Spending:					
	Measure A: CC Window Project					(37,000)
	Measure A: CC Painting/Wainscot					(1,579)
	Total Capital Spending:					(38,579)

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Roads Department						
			Jul2017-June2018		Jul2018-Jun2019	
Roads Revenue	Category	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Fees for Roads	-	-		-	
	Donations for Roads	-	-		-	
	Grants for Roads	-	16,551		8,462	
	Roads Operations Revenue Total:	-	16,551		8,462	
Roads Expense	Category	FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	General Expenses (10-20% Share):		NA	NA	NA	NA
	Gen Exp (10% Share) p/ project:	22,195				
	Dedicated Expenses:					
	Legal Fees (Roads)					
	Other Operating (Roads)				637	
	Payroll (Roads)		3,398	3,000	2,484	3,000
	Payroll Employer Taxes (Roads)		272	240	190	240
	Payroll (WC)		190	200	72	150
	Repairs & Maint (Gen Exp/Roads)	15,000	13,516	25,000	1,407	25,000
	Supplies (Roads)				64	
	Dedicated Expense Sub-Total:	15,000	17,186	28,440	4,854	28,390
	Roads Operations Expense Total:	37,195	17,186	28,440	4,854	28,390
	Roads Ops Balance (Unassigned Revenue):	(37,195)	(635)	(28,440)	3,608	(28,390)
	Capital Spending:					
	Sunset Way Project					\$ (716,315)
	Total Capital Spending:					\$ (716,315)

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Water Department							
			Jul2017-June2018		Jul2018-Jun2019		
Water Revenue	Category		FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Water Service Fee Revenue	fv	80,000	88,266	90,000	81,018	A 172,115
	Water Conservation Discount						(52,000)
	Meter Reading Fee + Bookkpg	F					A 7,400
	Water Service Revenue (Misc)	V	800	900	23,593	580	A 500
	Water Service Fee Net Revenue						128,015
	Water Cap Impr (Meter Charge)	F	50,000	50,296	50,350	50,020	A 68,000
	Cap Impr (25% of Service)		19,760	22,552	22,500	20,102	
	Interest Income	V				1,478	
	Grants/Donations for Water	V		11,000	-	8,850	-
	Water Revenue incl Cap Imp:	fv	150,560	173,014	186,443	162,048	196,015
	Move Cap Impr to Reserves:	F	(50,000)	(50,296)	(50,350)	(50,020)	(68,000)
	Move 25% CPI Service to Reserves	V	(19,760)	(22,552)	(22,500)	(20,102)	
	Move Service Revenue (Misc) NPS				(23,193)		
	Water Cap Impr+ 25%CPI Reveues:		(69,760)	(72,848)	(72,850)	(70,122)	(68,000)
	Water Operations Revenue:		80,800	100,166	113,593	91,926	128,015
	Water Cap Impr Reserves:		69,760	72,848	72,850	70,122	68,000
Water Expense	Category		FY17/18 Budget	FY17/18 Actual	FY18/19 Budget	FY18/19 Actual	FY19/20 Budget
	Gen Exp (Water 20% Specific*):	F	44,390	29,618	20,540	21,236	-
	Gen Exp (WCI 20% Specific*):		44,390	29,618	20,540	21,236	-
	Gen Exp (40% Specific*) Sub-Total:		88,780	59,235	41,080	42,472	43,264
	Dedicated Expenses:						
	Bank Credit Card Fees (Customer)	V	3,300	3,730	4,400	3,662	4,400
	Bookkeeping (Water)	V	3,500	4,505	5,000	3,995	4,500
	Depreciation Expense						-
	Debt (Due to GF-20 years/no int)						2,600
	Dues & Memberships (Water)	F	1,340	402	1,360	422	400
	Grant Spending	V				8,850	
	Insurance (Water-G Liab+ % Umb)	F	6,000	-	2,000	2,002	2,000

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	Legal Fees (Water)	V	2,000	1,425	2,000	2,263	2,000
	Other Operating (Water)	V	4,000	290	1,000	351	500
	Payroll (Water Sub-Contractors)	V			2,780	2,780	-
	Payroll (Compromise - WM)	F	6,000	6,000	6,000	5,000	5,000
	Payroll (Other Water Salaries)	F			2,500	1,080	500
	Water Management (Team)	F	35,500	32,443	28,620	25,658	28,790
	Payroll Employer Taxes (Water)	F	-	-	2,450	2,045	2,430
	Payroll (WC)				1,750	1,505	1,580
	Permits & Fees (Water)	F	2,500	2,237	1,360	966	1,360
	Repairs & Maintenance (Water)	V	25,000	13,564	25,000	5,295	15,000
	Supplies (Water)	V	-	-	-	-	-
	Testing (Water) Full panel year	V	5,000	2,053	2,000	2,568	3,600
	Treatment (Water)	V	6,000	4,869	5,000	598	5,000
	Utilities: Elec (Water)	V	10,000	10,519	10,200	10,505	11,700
	Utilities: Tel (Ooma)	F	-	-	160	341	340
	Dedicated Expense Sub-Total:		110,140	82,037	103,580	79,886	91,700
	Water Operations Expense Total:		154,530	111,655	124,120	101,122	134,964
	Water Conservation Reserve (Beginning Balance):						52,000
	Water Conservation Discount (Balance to Reserve):						\$ (52,000)
	Water Conservation Reserve (Ending Balance):						\$ -
	Water Ops Balance (Assigned Revenue):		(73,730)	(11,489)	(10,527)	(9,196)	(6,949)
	Water Capital Improvement (Balance to Reserves):		25,370	43,230	52,310	48,886	68,000
	Depreciation Expense (Balance to WCI Reserves):						-
	Water Capital Improvement (Reserves):						180,229
	Water Capital Improvement (SWP) Spending:						(213,326)
	Water Capital Improvement (Reserves):						34,903
Notes:	Meter Reading charge \$2400 + Water bookkeeping \$5000 = \$7400						

MUIR BEACH CSD 2019/20 FULL YEAR CASH PROJECTIONS								
		Fire	Recreation	Roads	General	Total Govt Svc	Water	Total
Beginning Cash Balance	as of 6/30/19	\$ 196,041	\$ -	\$ -	\$ 621,381	\$ 817,422	\$ 202,390	\$ 1,019,812
Sources of Income								
	Income	\$ -	\$ 16,000	\$ -	\$ 194,100	\$ 210,100	\$ 128,015	\$ 338,115
	Expenses	\$ (38,610)	\$ (42,030)	\$ (28,390)	\$ (101,626)	\$ (210,656)	\$ (91,700)	\$ (302,356)
	Overhead Allocation from Gen.	\$ -	\$ -	\$ -		\$ -	\$ (43,264)	\$ (43,264)
	Net Income from Operations	\$ (38,610)	\$ (26,030)	\$ (28,390)	\$ 92,474	\$ (556)	\$ (6,949)	\$ (7,505)
	Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Non-Cash Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Tax/Fee Initiatives	\$ 33,400	\$ -	\$ -	\$ -	\$ 33,400	\$ -	\$ 33,400
	Grants	\$ 60,400	\$ 38,579	\$ -	\$ -	\$ 98,979	\$ -	\$ 98,979
	Other (WCI reserve)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,000	\$ 68,000
	Total Sources	\$ 55,190	\$ 12,549	\$ (28,390)	\$ 92,474	\$ 131,823	\$ 61,051	\$ 192,874
Uses of Income								
	Capital Expenditures	\$ -	\$ (38,579)	\$ (716,315)	\$ -	\$ (754,894)		\$ (754,894)
	Transfer of Water Funds to WCI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (68,000)	\$ (68,000)
	Total Uses	\$ -	\$ (38,579)	\$ (716,315)	\$ -	\$ (754,894)	\$ (68,000)	\$ (822,894)
Change in Cash Flow from Operations		\$ 55,190	\$ (26,030)	\$ (744,705)	\$ 92,474	\$ (623,071)	\$ (6,949)	\$ (630,020)
Ending Cash Balance	(projected 6/30/20)	\$ 251,231	\$ (26,030)	\$ (744,705)	\$ 713,855	\$ 194,351	\$ (6,949)	\$ 389,792
Net Operating Income/Loss from Water Dept								\$ (6,949)
	WCI - Beginning Cash Balance 5/31/19						\$ 202,390	
	Funds moved into WCI Fund						\$ 68,000	
	Depreciation Expense moved to WCI						\$ -	
	Capital Expenditures						\$ (213,326)	
	Overhead Allocation from Gen.						\$ -	
WCI Cash Balance	(projected 6/30/20)						\$ 57,064	
Amount Owed to Government Svc (2019/2020 only)							\$ (55,663)	
	Debt payment						\$ 2,600	
	Net Operating Income/Loss						\$ (6,949)	
	Projected Debt Balance 6/30/20						\$ (60,012)	
1. Capital Expenditures:								
	A. Measure A: \$38,579							
	B. Sunset Way Pr - Roads: \$716,315							
	C. Sunset Way Pr - Water: \$213,326							
2. Restricted Funds	Projected Balance 6/30/20	\$ 251,231	\$ -				\$ 57,064	\$ 308,295
3. Unrestricted Funds	Projected Balance 6/30/20							\$ 74,548
4. Assigned Funds	Projected Balance 6/30/20						\$ (6,949)	