

Agenda for the Regular Meeting of the Marinwood CSD Board of Directors

Tuesday – March 11, 2025 – 6:30 PM

Marinwood Community Center, 775 Miller Creek Road, San Rafael, CA 94903

Instructions on how to make a public comment during the meeting: At points in the meeting when the meeting chair requests public comment, members of the public shall indicate their desire to speak. All public comments shall be addressed to the Board of Directors and limited to three minutes per speaker. The Board of Directors may choose to respond to comments or request staff to respond at the conclusion of the public comment period.

Item Description:	Board Action
A. CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B. AGENDA	Adopt
C. PUBLIC COMMENT ON CLOSED SESSION ITEMS	
D. CLOSED SESSION <i>Conference with Legal Counsel – Anticipated Litigation Significant Exposure to Litigation Pursuant to Government Code 54956.9(d)(2) and e(1): Number of Cases - One</i>	
E. RECONVENE IN OPEN SESSION: (Open Session will begin no earlier than 7:00PM)	
F. CONSENT CALENDAR a. Draft Minutes of Regular Meeting of February 11, 2025 b. Bills Paid Nos. 9076 – 9151	Approve
G. PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers may comment only on non-agenda items within the subject matter jurisdiction of the District. The Board may not take action on, consider or debate items not on the agenda except under narrow circumstances meeting statutory tests. Response to comments on non-agenda items will be limited to factual information or clarifying questions from staff or Board at the conclusion of the public comment period. The President may refer the matter to staff or to a future meeting agenda.</i>	
H. DISTRICT MATTERS	
1. 1 st Draft District Operating Budget for Fiscal Year 2025-2026	Review
2. Resolution 2025-01: Increasing the Amount of the Special Tax for Fire Protection and Emergency Services	Approve
3. Resolution 2025-02: Increasing the Amount of the Special Tax for Park, Open Space and Street Landscape Maintenance	Approve
4. District Manager Report	Review
I. FIRE DEPARTMENT MATTERS	
1. Appointment of Fire Commissioners for Terms Ending December 31, 2026	Appointments
2. Chief Officer Report and Activity Summary (verbal report)	Review
J. PARK AND RECREATION MATTERS	
1. Appointment of Park & Recreation Commissioners for Terms Ending December 31, 2026	Appointments
2. Recreation and Park Maintenance Activity Reports	Review
K. BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
L. ADJOURN	
DATE OF NEXT REGULAR BOARD MEETING – April 8, 2025	

Requests for disability-related modifications or accommodations, aids or services may be made to the district office no later than 72 hours prior to the meeting by contacting (415) 479-0775

Marinwood Community Services District

Draft Minutes of Board of Directors Meeting
Tuesday – February 11, 2025 – 7:00pm

Time and Place: 7:00PM Marinwood Community Center classroom.

Note: *This meeting as well as prior meetings of the Board of Directors may be viewed on the Marinwood YouTube channel here:* <https://www.youtube.com/channel/UC0dvM2PvtsEzE25eRAf4Jmg>

Present:

Board Members: Board President Chris Case, Kathleen Kilkenny, Sivan Oyserman, Lisa Ruggeri and Bill Shea.
Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell, Fire Chief Abraham Roman and Accounting and Payroll Manager Tiffany Combrink

A. Call to Order & Pledge of Allegiance

Board President Case called the meeting to order at 7:03pm

B. Agenda

Agenda adopted with item F moved to precede item E

C. Consent Calendar

a. *Draft Minutes of Regular Meeting of January 14, 2025*

b. *Bills Paid Nos. 9005 - 9075*

Shea to approve/Kilkenny to second “consent calendar as presented.”

All in favor. Motion carried unanimously.

D. Public Comment Open Time for Items Not on Agenda

No public comments were received.

F. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of February 4, 2025*

Board received Draft Minutes of Fire Commission Meeting

2. *Appointment of Board Director to serve on ad hoc committee to explore and discuss fire service consolidation options with City of San Rafael*

Board President Case appointed Director Ruggeri to serve on ad hoc committee to explore and discuss fire service consolidation options with City of San Rafael.

3. *Chief Officer Report and Activity Summary*

Board received Chief Officer Report and Activity Summary

E. District Matters

1. *Fiscal Year 2023-2024 Audited Basic Financial Statements and Management Report*

Board accepted FY2023-2024 Audited Basic Financial Statements and Management Report

2. *Fiscal Year 2024-2025: 2nd Quarter Profit & Loss Budget-to-Actuals Report*

Board received FY2024-2025 2nd Quarter Profit & Loss Budget-to-Actuals Report

3. *District Manager Report*

Board received District Manager Report

G. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of January 28, 2025*

Board received Draft Minutes of Park & Recreation Commission Meeting

2. *Recommended Pay Schedule Wage Adjustments for Non-Represented Full-time Positions*

Board received recommended pay schedule wage adjustments and provided direction to staff

3. *Recreation and Park Maintenance Activity Reports*

Board received Recreation and Park Maintenance Activity Reports

H. Board Member Items of Interest – Requests for Future Agenda Items

- none

I. Adjourn

Meeting adjourned at 8:54pm

Tiffany Combrink, Secretary

**MARINWOOD COMMUNITY SERVICES DISTRICT
REQUEST FOR PAYMENT OF CLAIMS**

Treasury Fund 8067

Classes:
Street lights
Fire
Recreation
Park

Approved by the Board of Directors on March 11, 2025

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
9076	2/5/2025	Alaina Fuetsch	101.08	preschool supplies	Rec	5220819	Preschool	101.08
9077	2/5/2025	Chrissy Costello	1,792.00	Zumba	Rec	5210146	Adult	1,792.00
9078	2/5/2025	AFLAC	58.92	disability - Jan	Park	5130120	General	58.92
9079	2/5/2025	AFLAC	805.26	life/disability - Jan	Fire	5130120	General	805.26
9080	2/5/2025	ASCAP	500.00	2025 annual license fee	Rec	5220819	Pool	500.00
9081	2/5/2025	AT&T	90.24	internet - Jan	Park	5210725	General	90.24
9082	2/5/2025	AT&T	375.18	phones - Dec	Fire	5210725	General	173.01
					Park	5210725	General	32.86
					Rec	5210725	General	169.31
9083	2/5/2025	C.A.P.F.	413.00	LTD - Jan	Fire	5130120	General	206.50
				LTD - Feb	Fire	5130120	General	206.50
9084	2/5/2025	Comcast	160.91	internet - Feb	Fire	5210725	General	80.46
					Rec	5210725	General	80.45
9085	2/5/2025	Concrete Paver Restoration	35,100.00	Patio repair	Rec	5220910	General	35,100.00
9086	2/5/2025	Costco	260.00	annual membership renew	Rec	5220110	General	260.00
9087	2/5/2025	County of Marin	191.26	park fuel	Park	5220610	General	191.26
9088	2/5/2025	County of Marin	271.00	legal services - Q2	Fire	5210131	General	271.00
9089	2/5/2025	Home Depot	332.01	supplies	Park	5220310	General	332.01
9090	2/5/2025	Pamela Fox	495.00	camp advertising	Rec	5210122	Summer	495.00
9091	2/5/2025	Marin Municipal Water Distri	8,148.45	water Nov/Dec	Fire	5210835	General	515.00
					Rec	5210835	General	893.50
					Park	5210835	General	6,739.95
9092	2/5/2025	Nationwide	1,645.00	Deferred comp - 01/24/25	Rec	5130120	General	700.00
					Fire	5130120	General	945.00
9093	2/5/2025	O'Connor & Company	11,427.50	FY24 Audit services	Park	5210210	General	2,556.88
					Rec	5210210	General	2,556.88
					Fire	5210210	General	5,113.74
				SCO report prep/file	Park	5210210	General	300.00
					Rec	5210210	General	300.00
					Fire	5210210	General	600.00
9094	2/13/2025	Marinwood CSD	80,067.14	Fire Salaries	Fire	5110110	General	27,691.20
				Fire OT	Fire	5120110	General	11,891.48
				FLSA	Fire	5110319	General	628.35
				Acting Pay	Fire	5110310	General	648.75
				4850 Pay	Fire	5110110	General	4,075.68
				Holiday pay	Fire	5110313	General	3,294.36
				Admin Asst	Fire	5110110	Admin	1,111.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,111.36
				Admin Asst	Park	5110110	Admin	555.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,976.40
				Rec Dir	Park	5110110	General	1,275.60
				Rec salary	Rec	5110110	General	9,225.60
				Park salary	Park	5110110	General	5,842.40
				Park hourly	Park	5110210	General	390.00
				Building attendants	Rec	5110210	Building	198.00
				Preschool	Rec	5110210	Preschool	5,710.00
				Afterschool	Rec	5110210	Afterschool	1,674.50
				PR fees	Fire	5210230	General	107.89
				PR fees	Rec	5210230	General	55.84
				PR fees	Park	5210230	General	12.37
				SS + Medicare	Fire	5140140	General	3,354.29
				SS + Medicare	Rec	5140140	General	2,265.04
				SS + Medicare	Park	5140140	General	474.52
				EDU + SUI	Fire	5140145	General	158.37
				EDU + SUI	Rec	5140145	General	97.22
				EDU + SUI	Park	5140145	General	20.47
				Benefits withholding	Park	2120066	General	-1,157.99
				Benefits withholding	Rec	2120066	General	-2,208.33
				Benefits withholding	Fire	2120066	General	-7,182.87
9095	2/13/2025	Marinwood CSD	16,120.60	Retire 02/07/25	Park	5130510	General	1,733.14
					Rec	5130510	General	2,356.14
					Fire	5130510	General	12,031.32
9096	2/13/2025	Maggie Dawson	392.50	White crane silat	Rec	5210146	Youth	392.50
9097	2/13/2025	PG&E	2,067.31	Gas - Jan	Rec	5210810	General	1,059.46
					Fire	5210810	General	1,007.85
9098	2/13/2025	PG&E	1,734.91	Streetlights - Jan	Streetlights	5210825	General	1,734.91
9099	2/13/2025	Restaurant Repair	768.28	oven repair	Rec	5220310	Building	768.28
9100	2/13/2025	SDRMA	1,000.00	auto claim deductible	Fire	5210525	General	1,000.00
9101	2/13/2025	T-mobile	153.26	cell phones	Fire	5210725	General	153.26
9102	2/13/2025	US Bank Corporate Pmt Svc	6,938.49	zoom subscription	Fire	5211325	General	31.99
				EMT renewal	Fire	5211315	General	52.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				supplies	Fire	5220110	General	75.81
				santa costume	Fire	5220810	General	140.03
				trailer latch replacement	Park	5210910	General	12.98
				zoom subscription, staff mtg	Park	5211325	General	406.78
				light bulbs	Park	5220310	General	113.63
				CPR class	Rec	5220819	Adult	266.00
				supplies	Rec	5220819	Community	1,760.28
				software supplies	Rec	5210122	General	119.40
				zoom subscription, staff mtg	Rec	5211325	General	749.21
				software subscription, coffee	Rec	5220110	General	605.10
				supplies	Rec	5220819	General	580.13
				office clothing	Rec	5220825	General	686.42
				supplies	Rec	5220819	Preschool	496.05
				supplies	Rec	5220819	Summer	249.20
				supplies	Rec	5220819	Youth	593.48
9103	2/13/2025	Wells Fargo	652.68	copier lease	Rec	5220130	General	424.24
					Fire	5220130	General	163.17
					Park	5220130	General	65.27
9104	2/20/2025	Carolyn Sullivan	4,500.00	bulk mail - summer review	Rec	5210122	General	4,500.00
9105	2/20/2025	Luke Fretwell	52.35	money order - ABC permit	Rec	5220819	Community	52.35
9106	2/20/2025	Maggie Dawson	168.00	White crane silat	Rec	5210146	Adult	168.00
9107	2/20/2025	Paula Ockner	1,606.50	pottery & clay	Rec	5210146	Youth	1,606.50
9108	2/20/2025	Buck's Saw Service	331.29	equipment maintenance	Park	5220210	General	331.29
9109	2/20/2025	CalPERS	8,333.00	CERBT - Feb	Park	5130130	General	1,833.00
					Rec	5130130	General	833.00
					Fire	5130130	General	5,667.00
9110	2/20/2025	City of San Rafael	2,840.72	E58 service	Fire	5210910	General	2,840.72
9111	2/20/2025	Coverall	1,176.00	janitorial - Feb	Rec	5211110	Building	1,176.00
9112	2/20/2025	Got Gophers	275.00	pest control	Park	5211532	General	275.00
9113	2/20/2025	Grainger	120.77	fire supplies	Fire	5220810	General	120.77
9114	2/20/2025	Marin Prof Firefighters	1,190.00	Feb dues	Fire	5211330	General	1,190.00
9115	2/20/2025	Marin Sanitary Service	2,551.85	Garbage - Jan	Park	5210815	General	1,786.30
					Rec	5210815	General	510.37
					Fire	5210815	General	255.18
9116	2/20/2025	Mill Valley Refuse Service	316.07	porta potty	Park	5211220	General	316.07
9117	2/20/2025	Nationwide	1,645.00	Deferred comp 02/07/25	Rec	5130120	General	700.00
					Fire	5130120	General	945.00
9118	2/20/2025	PestPlus	259.00	pest control	Fire	5220310	General	90.00
					Rec	5220310	General	169.00
9119	2/20/2025	Project A	40.00	email hosting	Rec	5220110	General	20.00
					Fire	5220110	General	20.00
9120	2/20/2025	Shift Calendars	70.45	calendars	Fire	5220110	General	70.45
9121	2/20/2025	SiteOne	121.07	irrigation maintenance	Park	5220310	General	121.07
9122	2/20/2025	SDRMA	264.42	life ins - Mar	Fire	5130120	General	78.23
					Park	5130120	General	88.69
					Rec	5130120	General	97.50
9123	2/20/2025	Marin Ace	229.79	supplies	Park	5220310	General	229.79
9124	2/21/2025	Delta Dental	1,845.24	Dental - March	Fire	5130120	General	1,018.99
					Park	5130120	General	410.87
					Rec	5130120	General	415.38
9125	2/21/2025	Marinwood CSD	80,830.50	Fire Salaries	Fire	5110110	General	26,671.68
				Fire OT	Fire	5120110	General	15,825.24
				Acting Pay	Fire	5110310	General	180.00
				4850 Pay	Fire	5110110	General	4,075.68
				Admin Asst	Fire	5110110	Admin	1,111.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,111.36
				Admin Asst	Park	5110110	Admin	555.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,976.40
				Rec Dir	Park	5110110	General	1,275.60
				Rec salary	Rec	5110110	General	9,225.60
				Park salary	Park	5110110	General	5,842.40
				Park hourly	Park	5110210	General	140.00
				Building attendants	Rec	5110210	Building	123.76
				Pool staff	Rec	5110210	Pool	262.50
				Summer staff	Rec	5110210	Summer	80.00
				Preschool	Rec	5110210	Preschool	6,318.50
				Afterschool	Rec	5110210	Afterschool	1,654.00
				PR fees	Fire	5210230	General	1,208.84
				PR fees	Rec	5210230	General	670.59
				PR fees	Park	5210230	General	136.42
				SS + Medicare	Fire	5140140	General	3,241.30
				SS + Medicare	Rec	5140140	General	2,330.52
				SS + Medicare	Park	5140140	General	455.40
				EDU + SUI	Fire	5140145	General	77.13
				EDU + SUI	Rec	5140145	General	50.26
				EDU + SUI	Park	5140145	General	9.87
				Benefits withholding	Park	2120066	General	-1,157.99

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Benefits withholding	Rec	2120066	General	-2,208.33
				Benefits withholding	Fire	2120066	General	-7,182.87
9126	2/21/2025	Marinwood CSD	14,888.02	Retire 02/21/25	Park	5130510	General	1,733.14
					Rec	5130510	General	2,356.14
					Fire	5130510	General	10,798.74
9127	2/21/2025	Marinwood CSD	51,448.74	Health - March	Park	5130120	General	10,871.02
					Rec	5130120	General	10,264.65
					Fire	5130120	General	30,313.07
9128	2/21/2025	VSP	342.30	Vision - Mar	Fire	5130120	General	191.69
					Park	5130120	General	73.04
					Rec	5130120	General	77.57
9129	2/21/2025	AFLAC	58.92	disability - Feb	Park	5130120	General	58.92
9130	2/21/2025	AFLAC	840.42	life/disability - Feb	Fire	5130120	General	840.42
9131	2/25/2025	Jeff Magidson	600.00	Raise a Glass 2025	Rec	5220819	Community	600.00
9132	2/25/2025	Alaina Fuetsch	88.66	preschool supplies	Rec	5220819	Preschool	88.66
9133	2/25/2025	Alexis Palefsky	435.00	refund spring break camp	Rec	4631922	Youth	435.00
9134	2/25/2025	AT&T	362.90	phones - Jan	Fire	5210725	General	168.32
					Park	5210725	General	31.55
					Rec	5210725	General	163.03
9135	2/25/2025	AT&T	90.24	internet - Feb	Park	52107425	General	90.24
9136	2/25/2025	City of San Rafael	105,274.12	Chief offer svcs Q1/Q2	Fire	5210146	General	56,389.06
				SSA OT Q1/Q2	Fire	5120110	General	48,885.06
9137	2/25/2025	County of Marin	250.00	11/05/24 election set up	Park	5211545	General	62.50
					Rec	5211545	General	62.50
					Fire	5211545	General	125.00
9138	2/25/2025	Folger Graphics	17,353.72	Spring/Summer review 2025	Rec	5210122	General	17,353.72
9139	2/25/2025	Grainger	1,297.87	trash bags	Rec	5220827	Building	683.91
				supplies	Fire	5220810	General	237.10
				supplies	Park	5220310	General	17.58
				small engine fuel	Fire	5220810	General	359.28
9140	2/25/2025	Landesign	3,263.00	landscape contractor	Park	5211125	General	3,263.00
9141	2/25/2025	Marin Resource Recovery	722.00	debris dump	Park	5210815	General	722.00
9142	2/26/2025	Nationwide	1,645.00	Deferred comp 02/21/25	Rec	5130120	General	700.00
					Fire	5130120	General	945.00
9143	2/26/2025	Ongaro & Sons	548.33	HVAC maintenance	Rec	5220310	General	548.33
9144	2/26/2025	PG&E	2,153.35	electric - Jan	Rec	5210810	General	830.23
					Fire	5210810	General	898.74
					Park	5210810	General	424.38
9145	2/26/2025	Pitney Bowes	268.16	postage meter lease Q3	Rec	5220110	General	160.90
					Park	5220110	General	53.63
					Fire	5220110	General	53.63
9146	2/26/2025	Quill	112.32	cleaning supplies	Fire	5220827	General	112.32
9147	2/26/2025	Megan Schoenbohm	300.00	preschool enrichment	Rec	5210146	Preschool	300.00
9148	2/26/2025	SolEd Solar Holdings	946.44	solar - Jan	Rec	5210810	General	697.46
					Fire	5210810	General	248.98
9149	2/26/2025	DC Electric	322.46	SL maintenance - Jan	Streetlights	5210915	General	322.46
9150	2/26/2025	Gary Gockel	21,614.32	pool heaters replacement	Rec	5220916	Pool	21,614.32
9151	2/26/2025	Greatland	309.11	checks	Rec	5220110	General	309.11
TOTAL:			506,364.40					506,364.40

Total by Department:

Streetlights	2,057.37
Fire Department	283,191.47
Recreation Department	168,133.33
Park Department	52,982.23
Measure A	0.00
MWPA	0.00
Capital	0.00
Unclassified	0.00



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 11, 2025
Re: Fiscal Year 2025-2026 Operating Budget: 1st Draft

Directors,

Please see the included first draft of the FY 25-26 Operating Budget. While progress has been accomplished thus far, this very much remains a preliminary draft and work in progress. As such it is anticipated to change significantly throughout the budget creation process. Also included in the draft are the current FY24-25 budget-to-actuals as of 2/28/25. However, actuals from Q3 (Jan-Feb) have not been fully reviewed and are subject to subsequent journaling. They are included for budget reference only.

Staff has yet had opportunity to thoroughly analyze many line items including the majority of revenue drivers. Areas still needing further analysis and updating include but are not limited to:

Revenue: majority of ad valorem property taxes (not including special taxes which have been updated to reflect the increase in CPI adjustments), Recreation programs including camps, classes, school year programs and special events, rentals, service contracts (CSA 13, County Farm)

Expenditures: part-time & seasonal staff wages, recreation program contractors, insurances (P/L & workers' comp), utilities (telecom, gas/electric, water/sewer, etc.), County-wide fees, land & building maintenance needs, recreation program supplies & services, capital expenditures

For these items, anticipated revenues and expenditures are temporarily stated at or near the same levels as the current fiscal year. Meetings with personnel from all three departments will occur in the coming weeks to further develop the operating budgets for the individual departments.

The draft budget as a whole will continue to evolve and shall be presented at each scheduled board meeting leading up to adoption. Final budget adoption is anticipated to take place at the regular board meeting scheduled for May 13, 2025.

In preparing the draft budget presented now, full-time staffing wages and staff-related costs have been updated to current staff census models including salary step increases, pensions (incl. UAL payment totals), medical benefits, etc. It should be noted that the 25/26 draft budget includes the proposed wages for non-represented full-time park & recreation staff as well as increased wages for the fire department personnel in accordance with their respective MOU that was approved in December 2024.

Detailed items of note are listed on the following page:

District-wide:

- For the primary ad valorem property tax received, Current Secured, this number has been adjusted to reflect the amount anticipated to be received this fiscal year. All property taxes will be further analyzed and potentially revised upon receipt of the April allocations from the County.
- We are still awaiting final updates from our insurance carrier as to adjustments in Property/Liability (P/L) rates as well as Workers' Comp (WC) rates. In the meantime, our insurance carrier has provided an initial letter stating P/L premiums are anticipated to increase by as much as 10% to 12% based on early estimates from their reinsurance brokers.

In regards to WC insurance, our experience modification (EMOD) factor for WC will decrease significantly from 137% to 114%. However, base WC rates are anticipated to increase by a similar percentage to P/L increases, thus likely offsetting any potential savings achieved through the reduction in EMOD. In anticipation of this increase for the purposes of this draft budget, base WC rates have been initially increased by 10% to better reflect final costs.

- Contributions to the District's OPEB Trust Fund and Capital Reserves Designations remain the same as the past several fiscal years, both at \$100,000. OPEB Trust allocations to each department have been revised based on percentage of current retiree healthcare costs.
- Proposed capital expenditures are still being analyzed. Amounts currently stated are for items budgeted in FY 24/25 but not expended nor anticipated to be expended this year which may result in carrying over this planned expenditure into FY 25/26.

Park Dept:

- The long-term debt representing the loan acquired for partial financing of the Maintenance Facility has been updated.

Recreation Dept:

Recreation department staff are finalizing their 24/25 budget projections. These updates are anticipated to be included in the next budget draft.

Fire Dept:

Meetings with fire department personnel will occur in the coming weeks to identify operating budget needs as well as capital outlay needs. The budget will be updated accordingly as that process progresses.

- Service Contract Revenue (juvenile hall and county facilities site) and CSA 13 revenue are placeholders and will change. Final figures are not able to be calculated until the close of the fiscal year once the current agreements are reconciled against the relative projections used at the time for CSA 13.
- Costs incurred from Chief Officer Services with San Rafael have been updated representing an annual 3% increase in accordance with our Agreement.
- The final installment of the 10-year fire engine lease was paid in FY 24/25. As such, this expenditure no longer appears in the budget.

Streetlights:

As illustrated in the included budget draft, the minimum costs for streetlight operations and maintenance are anticipated to exceed revenue generated from the dedicated streetlight service fee of \$15 per applicable parcel. The Board may wish to consider increasing the streetlight fees in accordance with Prop 218. This charge was last increased in 2010 and represents the maximum amount allowable under the applicable Marinwood CSD fee ordinance adopted in 1980.

Marinwood Community Services District
FY 2025-2026 BUDGET
DRAFT

	DISTRICT TOTAL			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	2,116,200.00	1,202,356.62	2,186,100.00	3.3%
4110111 · PropTax - Admin Fee (Contra)	-25,000.00	-13,497.15	-25,000.00	0.0%
4110115 · PropTax - Unitary	11,500.00	10,058.03	11,500.00	0.0%
4110120 · PropTax - Current Unsecured	32,000.00	37,618.50	32,000.00	0.0%
4110140 · ERAF - Excess	200,000.00	151,029.93	200,000.00	0.0%
4110145 · ERAF - PY/Reverse	15,000.00	33,550.19	15,000.00	0.0%
4110210 · PropTax - Supplemental Current	36,000.00	17,419.47	36,000.00	0.0%
4110215 · PropTax - Supplemental Unsecure	500.00	1,903.78	500.00	0.0%
4110225 · PropTax - Supplemental Redempt	1,000.00	1,175.64	1,000.00	0.0%
4110510 · PropTax - Prior Unsecured	1,000.00	2,481.57	1,000.00	0.0%
4120610 · Special Tax Assessment	1,834,389.00	1,010,773.31	1,879,032.00	2.43%
4120611 · Special Tax- Admin Fee (contra)	-4,000.00	-2,733.00	-4,000.00	0.0%
4220115 · Building Plan Review	8,500.00	7,888.00	8,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	5,000.00	213,614.31	5,000.00	0.0%
4410127 · Interest- ERAF Co. Pooled	100.00	1,240.39	100.00	0.0%
4410215 · Rental Income - Pool & Picnic	30,000.00	20,147.19	30,000.00	0.0%
4410225 · Rental Income - Community Ctr	5,000.00	3,329.04	5,000.00	0.0%
4511210 · HOPTR	7,500.00	3,652.83	7,500.00	0.0%
4570110 · Expense Reimbursements	500.00	1,438.40	500.00	0.0%
4631145 · Service Contract Revenue	115,984.00	115,984.00	117,169.00	1.02%
4631911 · Advertising Sales	4,000.00	2,329.62	4,000.00	0.0%
4631912 · Vending Sales	35,000.00	28,528.14	35,000.00	0.0%
4631914 · Community Events	21,710.00	12,952.97	21,710.00	0.0%
4631915 · Tennis	90,500.00	67,733.51	90,500.00	0.0%
4631917 · Pool Operating Rev	218,000.00	187,640.89	218,000.00	0.0%
4631918 · Pool Memberships	60,000.00	38,852.81	60,000.00	0.0%
4631919 · Adult Rec Programs	12,595.00	16,486.94	12,596.00	0.01%
4631920 · Summer Rec Programs	1,300,535.00	984,907.83	1,300,535.00	0.0%
4631922 · Youth Rec Programs	238,860.00	131,480.61	238,859.00	-0.0%
4640321 · CSA 13 Contract Rev	753,096.00	376,548.00	753,096.00	0.0%
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	35,000.00	0.00	35,000.00	0.0%
4710642 · Miscellaneous Rev	900.00	803.58	900.00	0.0%
Total Revenue	7,162,369.00	4,667,695.95	7,278,097.00	1.62%

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	DISTRICT TOTAL			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
Expenditures				
5110110 · Salaries - Regular Staff	1,772,546.00	1,016,955.93	1,898,340.00	7.1%
5110210 · Salaries - PT/Seasonal/Temp	967,746.00	698,020.17	967,746.00	0.0%
5110310 · Acting Pay	10,000.00	4,680.35	10,000.00	0.0%
5110313 · Holiday Pay	43,795.00	22,500.12	48,585.00	10.94%
5110319 · FLSA Pay	25,792.00	8,012.34	28,748.00	11.46%
5120110 · Overtime Pay	150,500.00	363,623.63	150,500.00	0.0%
5130120 · Benefits - Group Medical	657,475.00	450,926.56	703,622.00	7.02%
5130130 · OPEB Trust Contribution	100,000.00	66,664.00	100,000.00	0.0%
5130510 · PERS - Pension	786,752.00	672,295.52	908,807.00	15.51%
5140115 · Workers Comp Ins.	189,815.00	165,014.39	187,282.00	-1.33%
5140116 · 4850 Reimbursements (Contra)	0.00	-54,654.15		
5140130 · Physician Services	2,450.00	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	226,650.00	148,858.40	236,824.00	4.49%
5140145 · Unemployment Ins.	19,290.00	10,893.74	19,290.00	0.0%
5210120 · Consultant Fees	11,355.00	1,750.00	11,355.00	0.0%
5210122 · Marketing & Recruiting	45,830.00	50,610.01	45,830.00	0.0%
5210128 · Fingerprinting/Background	7,000.00	512.00	7,000.00	0.0%
5210131 · Legal Services	17,000.00	6,320.75	17,000.00	0.0%
5210146 · Indep. Contractor Fees	247,765.00	153,318.89	251,183.00	1.38%
5210210 · Audit & Accounting	17,500.00	15,390.00	17,500.00	0.0%
5210230 · Payroll Service Fees	12,900.00	8,082.85	12,900.00	0.0%
5210525 · Insurance - General	91,810.00	82,918.17	91,810.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	12,550.00	7,036.78	12,550.00	0.0%
5210810 · Utilities - Gas & Electric	80,500.00	40,564.07	80,500.00	0.0%
5210815 · Garbage Removal	39,260.00	25,076.73	39,260.00	0.0%
5210825 · Utilities - Street Light Elec.	20,400.00	13,638.67	20,700.00	1.47%
5210835 · Utilities - Water & Sewer	57,500.00	47,942.81	57,500.00	0.0%
5210910 · Maint. - Vehicles	24,000.00	16,242.05	24,000.00	0.0%
5210915 · Maint. - Streetlights	3,960.00	3,150.85	3,975.00	0.38%
5210920 · MERA Operating	30,655.00	30,653.00	30,655.00	0.0%
5211110 · Janitorial Services	16,000.00	9,408.00	16,000.00	0.0%
5211125 · Community Landscape Contract	39,200.00	26,104.00	39,200.00	0.0%
5211140 · Vegetation Management	5,000.00	0.00	5,000.00	0.0%
5211220 · Equipment Rental	8,000.00	4,730.71	8,000.00	0.0%
5211310 · Awards & Incentives	1,500.00	0.00	1,500.00	0.0%
5211315 · Professional Development	24,800.00	5,557.71	24,800.00	0.0%
5211325 · Conferences & Meetings	10,100.00	3,639.09	10,100.00	0.0%
5211330 · Memberships & Dues	12,690.00	13,816.95	12,740.00	0.39%
5211440 · Travel	3,300.00	190.95	3,300.00	0.0%
5211520 · Publications & Legal Notices	750.00	0.00	750.00	0.0%
5211528 · Tree Maint. & Services	20,000.00	12,075.00	20,000.00	0.0%

Marinwood Community Services District
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	DISTRICT TOTAL			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
5211532 · Weed & Pest Control	3,800.00	2,200.00	3,800.00	0.0%
5211545 · Election Expense	6,000.00	250.00		-100.0%
5211610 · County-Wide Fees	12,185.00	7,264.91	10,465.00	-14.12%
5211710 · Long Term Debt - Principal	102,721.00	102,720.48	62,645.00	-39.01%
5211715 · Long Term Debt - Interest	13,688.00	13,688.00	11,010.00	-19.56%
5220110 · Admin & Office Supplies	21,950.00	10,841.29	22,600.00	2.96%
5220130 · Copier Lease & Printing	9,000.00	8,742.00	9,120.00	1.33%
5220210 · Equip. Maintenance/Replacement*	31,000.00	5,512.09	31,000.00	0.0%
5220215 · Pool Maintenance	20,000.00	1,365.25	20,000.00	0.0%
5220220 · Small Tools	2,500.00	0.00	2,500.00	0.0%
5220310 · Land & Buildings Maintenance	66,000.00	32,810.36	66,000.00	0.0%
5220610 · Gasoline/Fuel	5,000.00	1,757.38	5,000.00	0.0%
5220710 · Pool Chemicals	12,500.00	7,068.83	12,500.00	0.0%
5220810 · Miscellaneous Supplies	28,130.00	15,041.65	28,130.00	0.0%
5220819 · Rec Program Supplies & Services	267,900.00	129,638.94	267,900.00	0.0%
5220825 · Uniforms & Apparel	19,975.00	686.42	19,975.00	0.0%
5220826 · Vending Supplies	25,000.00	21,322.02	25,000.00	0.0%
5220827 · Janitorial Supplies	12,000.00	6,834.61	12,000.00	0.0%
5220830 · Volunteer Fire Department	2,000.00	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	143,650.00	74,775.62	23,500.00	-83.64%
5220916 · Capital Outlay - New Equipment	39,000.00	37,998.97	8,000.00	-79.49%
5220920 · Capital Reserves Designation	100,000.00	0.00	100,000.00	0.0%
Total Expenditures	6,758,135.00	4,633,039.86	6,870,447.00	1.66%
Net Gain/Loss	404,234.00	34,656.09	407,650.00	0.85%

Marinwood Community Services District
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	Park Dept			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	831,666.00	472,526.15	826,346.00	-0.64%
4110111 · PropTax - Admin Fee (Contra)	-9,825.00	-5,304.38	-9,450.00	-3.82%
4110115 · PropTax - Unitary	4,519.00	3,952.81	4,346.00	-3.83%
4110120 · PropTax - Current Unsecured	12,576.00	14,784.07	12,096.00	-3.82%
4110140 · ERAF - Excess	78,600.00	59,354.77	75,600.00	-3.82%
4110145 · ERAF - PY/Reverse	5,895.00	14,661.43	5,670.00	-3.82%
4110210 · PropTax - Supplemental Current	14,148.00	6,845.86	13,608.00	-3.82%
4110215 · PropTax - Supplemental Unsecure	196.00	748.19	188.00	-4.08%
4110225 · PropTax - Supplemental Redempt	393.00	481.59	378.00	-3.82%
4110510 · PropTax - Prior Unsecured	393.00	975.26	378.00	-3.82%
4120610 · Special Tax Assessment	450,653.00	248,267.53	462,236.00	2.57%
4120611 · Special Tax- Admin Fee (contra)	-1,000.00	-672.32	-1,000.00	0.0%
4410125 · Interest- Co. Pooled Investment	1,965.00	88,860.92	1,890.00	-3.82%
4410127 · Interest- ERAF Co. Pooled	100.00	542.05	100.00	0.0%
4511210 · HOPTR	2,947.00	1,435.57	2,834.00	-3.83%
4570110 · Expense Reimbursements		1,438.40		
4710642 · Miscellaneous Rev	150.00	0.00	150.00	0.0%
Total Revenue	1,393,376.00	908,897.90	1,395,370.00	0.14%
Expenditures				
5110110 · Salaries - Regular Staff	301,881.00	174,405.31	319,674.00	5.89%
5110210 · Salaries - PT/Seasonal/Temp	14,400.00	4,845.00	14,400.00	0.0%
5120110 · Overtime Pay	500.00	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	140,946.00	98,862.89	152,957.00	8.52%
5130130 · OPEB Trust Contribution	22,000.00	14,664.00	23,000.00	4.55%
5130510 · PERS - Pension	76,591.00	66,025.76	86,342.00	12.73%
5140115 · Workers Comp Ins.	33,228.00	29,537.58	31,977.00	-3.76%
5140140 · Social Security & Medicare	24,230.00	9,978.36	25,591.00	5.62%
5140145 · Unemployment Ins.	890.00	635.82	890.00	0.0%
5210120 · Consultant Fees	6,215.00	350.00	6,215.00	0.0%
5210122 · Marketing & Recruiting	2,300.00	887.00	2,300.00	0.0%
5210131 · Legal Services	5,000.00	452.75	5,000.00	0.0%
5210210 · Audit & Accounting	4,375.00	3,847.50	4,375.00	0.0%
5210230 · Payroll Service Fees	900.00	473.68	900.00	0.0%
5210525 · Insurance - General	30,070.00	26,856.59	30,070.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	2,300.00	919.06	2,300.00	0.0%
5210810 · Utilities - Gas & Electric	4,500.00	2,094.40	4,500.00	0.0%
5210815 · Garbage Removal	28,500.00	18,022.93	28,500.00	0.0%
5210835 · Utilities - Water & Sewer	29,500.00	21,085.29	29,500.00	0.0%
5210910 · Maint. - Vehicles	2,000.00	12.98	2,000.00	0.0%
5210920 · MERA Operating	3,065.00	3,064.00	3,065.00	0.0%
5211125 · Community Landscape Contract	39,200.00	26,104.00	39,200.00	0.0%

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	Park Dept			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
5211220 · Equipment Rental	8,000.00	4,730.71	8,000.00	0.0%
5211315 · Professional Development	2,000.00	0.00	2,000.00	0.0%
5211325 · Conferences & Meetings	1,250.00	806.93	1,250.00	0.0%
5211330 · Memberships & Dues	2,825.00	2,373.75	2,825.00	0.0%
5211440 · Travel	800.00	0.00	800.00	0.0%
5211520 · Publications & Legal Notices	250.00	0.00	250.00	0.0%
5211528 · Tree Maint. & Services	20,000.00	12,075.00	20,000.00	0.0%
5211532 · Weed & Pest Control	3,800.00	2,200.00	3,800.00	0.0%
5211545 · Election Expense	1,500.00	62.50		-100.0%
5211610 · County-Wide Fees	875.00	1,009.42	1,050.00	20.0%
5211710 · Long Term Debt - Principal	61,213.00	61,212.74	62,645.00	2.34%
5211715 · Long Term Debt - Interest	12,443.00	12,442.75	11,010.00	-11.52%
5220110 · Admin & Office Supplies	2,100.00	934.18	2,100.00	0.0%
5220130 · Copier Lease & Printing	900.00	874.22	912.00	1.33%
5220210 · Equip. Maintenance/Replacement*	8,500.00	4,254.13	8,500.00	0.0%
5220220 · Small Tools	2,000.00	0.00	2,000.00	0.0%
5220310 · Land & Buildings Maintenance	43,500.00	22,362.11	43,500.00	0.0%
5220610 · Gasoline/Fuel	4,000.00	1,703.23	4,000.00	0.0%
5220810 · Miscellaneous Supplies	2,000.00	64.92	2,000.00	0.0%
5220825 · Uniforms & Apparel	1,000.00	0.00	1,000.00	0.0%
5220827 · Janitorial Supplies	1,000.00	683.91	1,000.00	0.0%
5220910 · Capital Outlay - Improvements	21,150.00	21,150.00		-100.0%
5220916 · Capital Outlay - New Equipment	17,500.00	16,384.65		-100.0%
5220920 · Capital Reserves Designation	14,000.00	0.00	14,000.00	0.0%
Total Expenditures	1,005,197.00	668,450.05	1,005,898.00	0.07%
Net Gain/Loss	388,179.00	240,447.85	389,472.00	0.33%

Marinwood Community Services District
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	Recreation Dept			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	471,913.00	268,125.53	465,639.00	-1.33%
4110111 · PropTax - Admin Fee (Contra)	-5,575.00	-3,009.86	-5,325.00	-4.48%
4110115 · PropTax - Unitary	2,565.00	2,242.94	2,450.00	-4.48%
4110120 · PropTax - Current Unsecured	7,136.00	8,388.92	6,816.00	-4.48%
4110140 · ERAF - Excess	44,600.00	33,679.67	42,600.00	-4.48%
4110145 · ERAF - PY/Reverse	3,345.00	7,112.64	3,195.00	-4.48%
4110210 · PropTax - Supplemental Current	8,028.00	3,884.54	7,668.00	-4.48%
4110215 · PropTax - Supplemental Unsecure	112.00	424.54	107.00	-4.46%
4110225 · PropTax - Supplemental Redempt	223.00	257.28	213.00	-4.48%
4110510 · PropTax - Prior Unsecured	223.00	553.39	213.00	-4.48%
4410125 · Interest- Co. Pooled Investment	1,115.00	46,408.37	1,065.00	-4.48%
4410127 · Interest- ERAF Co. Pooled	0.00	262.96		
4410215 · Rental Income - Pool & Picnic	30,000.00	20,147.19	30,000.00	0.0%
4410225 · Rental Income - Community Ctr	5,000.00	3,329.04	5,000.00	0.0%
4511210 · HOPTR	1,673.00	814.58	1,598.00	-4.48%
4570110 · Expense Reimbursements	500.00	0.00	500.00	0.0%
4631911 · Advertising Sales	4,000.00	2,329.62	4,000.00	0.0%
4631912 · Vending Sales	35,000.00	28,528.14	35,000.00	0.0%
4631914 · Community Events	21,710.00	12,952.97	21,710.00	0.0%
4631915 · Tennis	90,500.00	67,733.51	90,500.00	0.0%
4631917 · Pool Operating Rev	218,000.00	187,640.89	218,000.00	0.0%
4631918 · Pool Memberships	60,000.00	38,852.81	60,000.00	0.0%
4631919 · Adult Rec Programs	12,595.00	16,486.94	12,596.00	0.01%
4631920 · Summer Rec Programs	1,300,535.00	984,907.83	1,300,535.00	0.0%
4631922 · Youth Rec Programs	238,860.00	131,480.61	238,859.00	-0.0%
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	250.00	538.58	250.00	0.0%
Total Revenue	2,553,308.00	1,864,073.63	2,544,189.00	-0.36%
Expenditures				
5110110 · Salaries - Regular Staff	382,736.00	249,301.04	402,321.00	5.12%
5110210 · Salaries - PT/Seasonal/Temp	953,346.00	693,175.17	953,346.00	0.0%
5130120 · Benefits - Group Medical	114,072.00	89,829.93	124,846.00	9.44%
5130130 · OPEB Trust Contribution	10,000.00	6,664.00	11,000.00	10.0%
5130510 · PERS - Pension	94,132.00	84,382.75	105,187.00	11.74%
5140115 · Workers Comp Ins.	45,627.00	41,583.62	45,493.00	-0.29%
5140140 · Social Security & Medicare	101,630.00	79,269.25	103,087.00	1.43%
5140145 · Unemployment Ins.	17,000.00	8,931.78	17,000.00	0.0%
5210120 · Consultant Fees	1,715.00	350.00	1,715.00	0.0%
5210122 · Marketing & Recruiting	39,980.00	47,821.59	39,980.00	0.0%
5210128 · Fingerprinting/Background	6,500.00	512.00	6,500.00	0.0%
5210131 · Legal Services	2,000.00	0.00	2,000.00	0.0%

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	Recreation Dept			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
5210146 · Indep. Contractor Fees	133,870.00	96,929.83	133,871.00	0.0%
5210210 · Audit & Accounting	4,375.00	3,847.51	4,375.00	0.0%
5210230 · Payroll Service Fees	6,000.00	3,863.36	6,000.00	0.0%
5210525 · Insurance - General	28,780.00	25,751.15	28,780.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	3,050.00	1,870.25	3,050.00	0.0%
5210810 · Utilities - Gas & Electric	60,000.00	27,302.80	60,000.00	0.0%
5210815 · Garbage Removal	7,170.00	4,702.54	7,170.00	0.0%
5210835 · Utilities - Water & Sewer	18,500.00	19,327.02	18,500.00	0.0%
5211110 · Janitorial Services	16,000.00	9,408.00	16,000.00	0.0%
5211315 · Professional Development	12,800.00	5,047.71	12,800.00	0.0%
5211325 · Conferences & Meetings	7,500.00	2,268.23	7,500.00	0.0%
5211330 · Memberships & Dues	3,925.00	3,207.75	3,925.00	0.0%
5211440 · Travel	1,500.00	190.95	1,500.00	0.0%
5211520 · Publications & Legal Notices	250.00	0.00	250.00	0.0%
5211545 · Election Expense	1,500.00	62.50		-100.0%
5211610 · County-Wide Fees	2,160.00	1,943.62	2,335.00	8.1%
5220110 · Admin & Office Supplies	15,000.00	8,557.40	15,000.00	0.0%
5220130 · Copier Lease & Printing	5,850.00	5,682.28	5,928.00	1.33%
5220215 · Pool Maintenance	20,000.00	1,365.25	20,000.00	0.0%
5220310 · Land & Buildings Maintenance	15,000.00	9,268.25	15,000.00	0.0%
5220710 · Pool Chemicals	12,500.00	7,068.83	12,500.00	0.0%
5220819 · Rec Program Supplies & Services	267,900.00	129,638.94	267,900.00	0.0%
5220825 · Uniforms & Apparel	7,500.00	686.42	7,500.00	0.0%
5220826 · Vending Supplies	25,000.00	21,322.02	25,000.00	0.0%
5220827 · Janitorial Supplies	10,000.00	5,842.96	10,000.00	0.0%
5220910 · Capital Outlay - Improvements	62,500.00	46,057.68	23,500.00	-62.4%
5220916 · Capital Outlay - New Equipment	21,500.00	21,614.32	8,000.00	-62.79%
5220920 · Capital Reserves Designation	6,000.00	0.00	6,000.00	0.0%
Total Expenditures	2,544,868.00	1,764,648.70	2,534,859.00	-0.39%
Net Gain/Loss	8,440.00	99,424.93	9,330.00	10.55%

Marinwood Community Services District
FY 2025-2026 BUDGET
DRAFT

	Fire Dept			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	812,621.00	461,704.94	894,115.00	10.03%
4110111 · PropTax - Admin Fee (Contra)	-9,600.00	-5,182.91	-10,225.00	6.51%
4110115 · PropTax - Unitary	4,416.00	3,862.28	4,704.00	6.52%
4110120 · PropTax - Current Unsecured	12,288.00	14,445.51	13,088.00	6.51%
4110140 · ERAF - Excess	76,800.00	57,995.49	81,800.00	6.51%
4110145 · ERAF - PY/Reverse	5,760.00	11,776.12	6,135.00	6.51%
4110210 · PropTax - Supplemental Current	13,824.00	6,689.07	14,724.00	6.51%
4110215 · PropTax - Supplemental Unsecure	192.00	731.05	205.00	6.77%
4110225 · PropTax - Supplemental Redempt	384.00	436.77	409.00	6.51%
4110510 · PropTax - Prior Unsecured	384.00	952.92	409.00	6.51%
4120610 · Special Tax Assessment	1,359,511.00	749,182.03	1,392,571.00	2.43%
4120611 · Special Tax- Admin Fee (contra)	-2,900.00	-2,025.15	-2,900.00	0.0%
4220115 · Building Plan Review	8,500.00	7,888.00	8,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	1,920.00	78,345.02	2,045.00	6.51%
4410127 · Interest- ERAF Co. Pooled		435.38		
4511210 · HOPTR	2,880.00	1,402.68	3,068.00	6.53%
4631145 · Service Contract Revenue	115,984.00	115,984.00	117,169.00	1.02%
4640321 · CSA 13 Contract Rev	753,096.00	376,548.00	753,096.00	0.0%
4710631 · Paramedic Reimbursement	35,000.00	0.00	35,000.00	0.0%
4710642 · Miscellaneous Rev	500.00	0.00	500.00	0.0%
Total Revenue	3,191,560.00	1,881,171.20	3,314,413.00	3.85%
Expenditures				
5110110 · Salaries - Regular Staff	1,087,929.00	593,249.58	1,176,345.00	8.13%
5110310 · Acting Pay	10,000.00	4,680.35	10,000.00	0.0%
5110313 · Holiday Pay	43,795.00	22,500.12	48,585.00	10.94%
5110319 · FLSA Pay	25,792.00	8,012.34	28,748.00	11.46%
5120110 · Overtime Pay	150,000.00	363,623.63	150,000.00	0.0%
5130120 · Benefits - Group Medical	402,457.00	262,233.74	425,819.00	5.8%
5130130 · OPEB Trust Contribution	68,000.00	45,336.00	66,000.00	-2.94%
5130510 · PERS - Pension	616,029.00	521,887.01	717,278.00	16.44%
5140115 · Workers Comp Ins.	110,960.00	93,893.19	109,812.00	-1.03%
5140116 · 4850 Reimbursements (Contra)		-54,654.15		
5140130 · Physician Services	2,450.00	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	100,790.00	59,610.79	108,146.00	7.3%
5140145 · Unemployment Ins.	1,400.00	1,326.14	1,400.00	0.0%
5210120 · Consultant Fees	3,425.00	1,050.00	3,425.00	0.0%
5210122 · Marketing & Recruiting	3,550.00	1,901.42	3,550.00	0.0%
5210128 · Fingerprinting/Background	500.00	0.00	500.00	0.0%
5210131 · Legal Services	10,000.00	5,868.00	10,000.00	0.0%
5210146 · Indep. Contractor Fees	113,895.00	56,389.06	117,312.00	3.0%
5210210 · Audit & Accounting	8,750.00	7,694.99	8,750.00	0.0%

Marinwood Community Services District
FY 2025-2026 BUDGET
DRAFT

	Fire Dept			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
5210230 · Payroll Service Fees	6,000.00	3,745.81	6,000.00	0.0%
5210525 · Insurance - General	32,960.00	30,310.43	32,960.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	7,200.00	4,247.47	7,200.00	0.0%
5210810 · Utilities - Gas & Electric	16,000.00	11,166.87	16,000.00	0.0%
5210815 · Garbage Removal	3,590.00	2,351.26	3,590.00	0.0%
5210835 · Utilities - Water & Sewer	9,500.00	7,530.50	9,500.00	0.0%
5210910 · Maint. - Vehicles	22,000.00	16,229.07	22,000.00	0.0%
5210920 · MERA Operating	27,590.00	27,589.00	27,590.00	0.0%
5211140 · Vegetation Management	5,000.00	0.00	5,000.00	0.0%
5211310 · Awards & Incentives	1,500.00	0.00	1,500.00	0.0%
5211315 · Professional Development	10,000.00	510.00	10,000.00	0.0%
5211325 · Conferences & Meetings	1,350.00	563.93	1,350.00	0.0%
5211330 · Memberships & Dues	5,940.00	8,235.45	5,990.00	0.84%
5211440 · Travel	1,000.00	0.00	1,000.00	0.0%
5211520 · Publications & Legal Notices	250.00	0.00	250.00	0.0%
5211545 · Election Expense	3,000.00	125.00		-100.0%
5211610 · County-Wide Fees	8,650.00	3,811.87	6,580.00	-23.93%
5211710 · Long Term Debt - Principal	41,508.00	41,507.74		-100.0%
5211715 · Long Term Debt - Interest	1,245.00	1,245.25		-100.0%
5220110 · Admin & Office Supplies	4,850.00	1,349.71	5,500.00	13.4%
5220130 · Copier Lease & Printing	2,250.00	2,185.50	2,280.00	1.33%
5220210 · Equip. Maintenance/Replacement*	22,500.00	1,257.96	22,500.00	0.0%
5220220 · Small Tools	500.00	0.00	500.00	0.0%
5220310 · Land & Buildings Maintenance	7,500.00	1,180.00	7,500.00	0.0%
5220610 · Gasoline/Fuel	1,000.00	54.15	1,000.00	0.0%
5220810 · Miscellaneous Supplies	26,130.00	14,976.73	26,130.00	0.0%
5220825 · Uniforms & Apparel	11,475.00	0.00	11,475.00	0.0%
5220827 · Janitorial Supplies	1,000.00	307.74	1,000.00	0.0%
5220830 · Volunteer Fire Department	2,000.00	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	60,000.00	7,567.94		-100.0%
5220920 · Capital Reserves Designation	80,000.00	0.00	80,000.00	0.0%
Total Expenditures	3,183,210.00	2,182,651.59	3,304,515.00	3.81%
Net Gain/Loss	8,350.00	-301,480.39	9,898.00	18.54%

**Marinwood Community Services District
FY 2025-2026 BUDGET
DRAFT**

	Streetlights			
	24/25 Budget	Actuals* 2/28/2025	25/26 Budget	% Change in Budget
Revenue				
4120610 · Special Tax Assessment	24,225.00	13,323.75	24,225.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	-100.00	-35.53	-100.00	0.0%
4710642 · Miscellaneous Rev		265.00		
Total Revenue	<u>24,125.00</u>	<u>13,553.22</u>	<u>24,125.00</u>	<u>0.0%</u>
Expenditures				
5210825 · Utilities - Street Light Elec.	20,400.00	13,638.67	20,700.00	1.47%
5210915 · Maint. - Streetlights	3,960.00	3,150.85	3,975.00	0.38%
5211610 · County-Wide Fees	500.00	500.00	500.00	0.0%
Total Expenditures	<u>24,860.00</u>	<u>17,289.52</u>	<u>25,175.00</u>	<u>1.27%</u>
Net Gain/Loss	<u><u>-735.00</u></u>	<u><u>-3,736.30</u></u>	<u><u>-1,050.00</u></u>	<u><u>42.86%</u></u>



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 11, 2025
Re: Resolutions 2025-01 & 2025-02: CPI Adjustments for Special Assessments

Directors,

Please see the included Resolution 2025-01 and Resolution 2025-02.

For the past several years the District has received designated tax revenue resulting from two separate voter-approved special assessments (aka: special taxes or parcel taxes). These special assessments were implemented to provide critical funding for “Fire Protection and Emergency Response Services” and “Park, Open Space and Street Landscape Maintenance.” Revenue received from these assessments directly support the operations and functions of each respective department.

Both special assessment measures required approval from a super-majority (66.67% or greater) of District registered voters when they were originally placed on the ballot. Language contained within both respective ballot measures calls for an annual increase in the amount of the tax levy in accordance with an increase in the Consumer Price Index (CPI). Specifically, the measures state in part:

“...the amount of the special tax may increase by the percentage by which the Consumer Price Index for All Urban Consumers in the San Francisco-Oakland-San Jose Area published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to that index, increased in the previous calendar year.”

In accordance with the voter-approved special assessments for both “Fire Protection and Emergency Response Services” and “Park, Open Space and Street Landscape Maintenance,” the Board of Directors annually must take formal action stating the percentage of the published CPI increase and set the revised assessment amount accordingly for the coming fiscal year. The CPI increase published for calendar year 2024 (December 31, 2024 measurement date) was 2.4%.

Should the Board vote to approve these increases, fiscal impact to the District would be approximately \$44,643 gain in revenue received (Park: \$11,583; Fire: \$33,060) over prior year to be effective with FY 25/26.

Staff Recommendation: Approve Resolution 2025-01 and Resolution 2025-02 as presented.

RESOLUTION NO. 2025-01

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MARINWOOD COMMUNITY SERVICES DISTRICT
INCREASING THE AMOUNT OF THE SPECIAL TAX FOR FIRE PROTECTION AND
EMERGENCY RESPONSE SERVICES**

WHEREAS, the Board of Directors of Marinwood Community Services adopted Resolution No. 2011-06 providing for an increase in the Special Tax for Fire Protection Services special tax increase and calling for an election to be held to present the tax to the voters for approval; and

WHEREAS, in the General Election held on November 8, 2011, the voters of Marinwood Community Services District approved Measure G Increasing the Special Tax for Fire Protection Services; and

WHEREAS, Measure G provides for annual cost of living adjustments consistent with CPI, and Resolution No. 2011-06 provides that the tax may be increased by resolution of the Board of Directors for each fiscal year by a factor not to exceed the Bay Area All Urban Consumers Consumer Price Index (CPI) for December 31 of the year preceding the start of the fiscal year; and

WHEREAS, the Consumer Price Index percent increase for the year ending December 31, 2024 is 2.4%; and

WHEREAS, the amount of the Special Tax for Fire Protection Services for the Fiscal Year 2024-2025 is \$0.4060 per square foot of residential living and commercial working area, and \$130.50 per acre of undeveloped property;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Marinwood Community Services District that the amount of the Special Tax shall be increased by the percent increase of the Consumer Price Index; that the amount of the increase is calculated to be \$0.0097 per square foot, and \$3.13 per acre; and that the total tax for Fiscal Year 2025-2026 shall be \$0.4157 per square foot and \$133.63 per acre of undeveloped property.

PASSED AND ADOPTED at a regular meeting on March 11, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

Christopher Case, President of the Board

ATTEST: _____
Tiffany Combrink, Secretary to the Board

RESOLUTION NO. 2025-02

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MARINWOOD COMMUNITY SERVICES DISTRICT
INCREASING THE AMOUNT OF THE SPECIAL TAX FOR PARK, OPEN SPACE AND
STREET LANDSCAPE MAINTENANCE**

WHEREAS, the Board of Directors of Marinwood Community Services adopted Resolution No. 2015-09 providing for an Ordinance imposing a Special Tax for Park, Open Space and Street Landscape Maintenance and calling for an election to be held to present the tax to the voters for approval; and

WHEREAS, in an election held on November 3, 2015, the voters of Marinwood Community Services District approved Ordinance No. 2015-01 Imposing a Special Tax for Park, Open Space and Street Landscape Maintenance; and

WHEREAS, Section 2 of Ordinance No. 2015-01 provides that “Beginning with fiscal year 2017-18 and for each fiscal year thereafter, the amount of the special tax per unit may increase by the percentage by which the Consumer Price Index for all Urban Consumers in the San Francisco-Oakland-San Jose Area published by the Bureau of Labor Statistics of the United States Department of Labor, or any successor to that index, increased in the previous calendar year;” and

WHEREAS, the Consumer Price Index percent increase for the year ending December 31, 2024 is 2.4%; and

WHEREAS, the amount of the Special Tax for Park, Open Space and Street Landscape Maintenance for the Fiscal Year 2024-2025 is \$247.34 per unit in Marinwood Community Services District;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of Marinwood Community Services District that the amount of the Special Tax shall be increased by the percent increase of the Consumer Price Index; that the amount of the increase is calculated to be \$5.94; and that the total tax per unit for Fiscal Year 2025-2026 shall be \$253.28 per unit.

PASSED AND ADOPTED at a regular meeting on March 11, 2025 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

Christopher Case, President of the Board

ATTEST: _____
Tiffany Combrink, Secretary to the Board

District Manager Report

March 11, 2025

Submitted by: Eric Dreikosen, District Manager

The information below is intended to provide a brief update on select District initiatives, activities and items of note and should not be viewed as a complete list of all current District activities or initiatives.

Fire Station Bunk Room Conversion Project:

The District received six proposals in response to the RFP that was posted for the Fire Station Bunkroom Conversion project. Proposals ranged in cost from \$49,800 - \$96,500. We ultimately selected a qualified contractor who submitted a proposal for \$58,285 and who had direct experience completing projects for other nearby agencies, specifically involving fire station renovations.

As of this writing we are finalizing the contract agreement while the contractor is securing the required construction bonds and insurance. Once received, we will be able to fully execute the agreement. We are tentatively planning to start construction the week March 17. Construction is anticipated to be completed within 30 days from the start date.

LAFCO Election Update:

As a result of LAFCO's recent call for nominations seeking a representative for the available special district seat, one nomination was received. The nomination was for incumbent Craig Murray, a board director for Las Gallinas Valley Sanitary District. For the past several years Mr. Murray has been active in special district interests not only through his experience serving on LAFCO but also as an active member of the CSDA local chapter of the Marin County Special Districts Association. Having interacted with Mr. Murray on several past occasions, he has proven to be a highly qualified and effective representative of county-wide special district interests and concerns.

As Mr. Murray was the sole nominee, per LAFCO election rules he has been deemed the winner and a formal election will not be conducted. Mr. Murray's renewed term will be for four years beginning May 2025 – May 2029.

Several other items of note that staff have been working on during the past month are included as separate agenda items. These will be presented and discussed at those times.



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 11, 2025
Re: Fire Commission Appointments

Directors,

Two Fire Commissioners have recently had their respective commission terms expire. Both Commissioners have communicated with me directly expressing their interest to be reappointed for another two-year term, thus continuing their support. The following information details the current openings as it relates to appointment opportunities:

Fire Commission:

There are currently three (3) regular commissioner seats that can be appointed for a two-year term with a term expiration date of December 31, 2026 and two (2) vacant alternate commissioner seats with terms expiring December 2025.

Two (2) members of the community, both existing commissioners, are seeking (re)appointment:

1. Steve Farac (reappointment)
2. John Seratt (reappointment)

For the alternate commissioner seats, one (1) seat is to be filled by a Marinwood CSD resident while one (1) seat is to be filled by a resident of CSA 13.

In accordance with the Fire Commission Bylaws, CSA 13 representative positions are to be appointed by the "CSA 13 governing body" which is the Marin County Board of Supervisors. CSA 13 resident Greg Stilson had held the CSA 13 alternate position and was transitioned to the CSA 13 regular commissioner seat upon the resignation of long-time CSA 13 representative Ron Marinoff. I will work with Mr. Stilson in the hopes of identifying a CSA 13 resident to potentially fill the vacant CSA 13 alternate position.

District staff will also continue outreach efforts to CSD residents in the hopes of identifying a person to be appointed to the remaining vacant CSD resident regular and alternate commissioner positions.

Staff Recommendation: Reappoint Steve Farac and John Seratt to regular seats on the Fire Commission for a two-year term expiring December 31, 2026.



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 11, 2025
Re: Park & Recreation Commission Appointments

Directors,

Two Park & Recreation Commissioners have recently had their respective commission terms expire. Both Commissioners have communicated with me directly expressing their interest to be reappointed for another two-year term, thus continuing their support. The following information details the current openings as it relates to appointment opportunities:

P&R Commission:

There are currently two (2) regular commissioner seats that can be appointed for a two-year term with a term expiration date of December 31, 2026 and one (1) vacant alternate commissioner seats with a term also expiring December 31, 2026.

Two (2) members of the community are seeking (re)appointment:

1. Angela Bliss-Steiner (reappointment)
2. Ryan Madden (reappointment)

District staff have received communication from another resident who is potentially interested in joining the Commission via the vacant alternate seat. This person has been invited to attend the next P&R Commission meeting and encouraged to apply for the vacant alternate seat if they remain interested at that time.

Staff Recommendation: Reappoint Angela Bliss-Steiner and Ryan Madden to regular seats on the Park & Recreation Commission for two-year terms expiring December 31, 2026.

Parks and Recreation Report
March 2025
Submitted by: Luke Fretwell, Recreation Director

RECREATION ACTIVITY REPORT

Registration, raise, conference, interviews, art, rentals, pool

Summer Camp / Swim Lesson Registration

We opened registration for all our summer camps and swim lessons on Tuesday, March 4th at 9:00am for Marinwood residents and Thursday, March 6th at 9:00am for non-residents. So far the registration process is going smoothly and there have not been any issues or errors. The vast majority of registration takes place online, but the first week of registration is always accompanied by non-stop phone calls and emails, along with a steady stream of customers coming into the community center to sign up in person, inquire about scholarships, or to set up payment plans.

Swim Team

The Marinwood Waterdevils season started on February 26th. The team held an introductory “Splash Week” orientation for new swimmers during the first week and started the regular practice schedule on Monday, March 3rd. I want to acknowledge John Paul and his pool staff, as well as the Parks staff, for getting the pool facility cleaned and prepped for the start of the swim team season. The pool will open to the public on Monday, March 31st at which time we will be offering adult lap swim, recreation swim, private swim lessons, lifeguard training classes, pool party rentals, swim team, and water polo.

Raise a Glass – Wine Tasting

“Raise a Glass,” our annual winter wine tasting event took place Saturday, March 1st from 2-5pm at the community center. We had 15 wineries in attendance, as well as live music by French cafe band Duo Gadjo and food platters provided by Marinwood Market. The event was well attended (around 200 total participants), and ran smoothly. We received an unprecedented number of compliments during the event regarding the high caliber of the wineries in attendance, which was nice to hear. The wineries all seemed to have a great time and we are hopeful we will be able to get many of them back for future events.

Spring Art Show

Our Spring Art Show will take place on Saturday, April 5th in the community center. The theme of this year’s show is “Favorite Works” and will feature artwork from 40-50 of Marin’s finest artists. More details will be announced in the coming months.

California Parks & Recreation Society Annual Conference

During the week of March 17th the Recreation Staff will be attending the California Parks & Recreation Society Annual Conference in Sacramento. This conference will feature numerous training sessions, workshops, panel interviews, networking events, a large expo of the latest park equipment, and much more. Staff always come away from these conferences with new ideas, approaches, and resources to help us improve our programs, events, and classes.

Recreation programs currently taking place this winter include Tae Kwon Do, White Crane Silat, Feldenkrais, Mahjong, Pilates, LEGO engineering, Irish Dance, Babysitter’s Training, Little Explorers Art, Zumba, Watercolor Workshops, CPR/First Aid, All Sorts of Sport Camps, Preschool, and the After School Program.

PARKS MAINTENANCE ACTIVITY REPORT

Pool Facility Preparation

This past month the parks maintenance staff worked to get the pool facility ready for the start of the season. They deep cleaned the bathrooms, replaced some aging bathroom fixtures, made repairs to some of the partitions, replaced some outlets that had ceased working, and began the process of sanding and staining the benches and picnic tables.

Pool Deck Repair

In the coming weeks minor repairs will be made to the pool deck, including smoothing out some rough spots, filling cracks, and patching some areas.

Pool Heater Replacement

During the week of February 24th both main pool heaters were replaced. One had ceased working and the other had begun malfunctioning and only heating intermittently, both likely due to failing heat exchangers. Both heaters had exceeded their predicted lifespans. The new heaters were up and running just in time for the start of the swim team season and the work did not disrupt any pool activities.

Playground Repair

The staff are currently working to repair a swing set at Creekside Park that has become misaligned from wear and needs new hardware. We are acquiring the needed parts and are expecting to have the swings back up in the next week.

Tree Work

On Monday, March 10th tree work will be performed at the Park Maintenance Facility to prune trees that are encroaching on the facility's electrical wires and utility poles, as well as some trees along Creekside Trail which hang over residents' houses and need their canopies lightened. The work should only take one day.

Upcoming projects include assessing and adjusting all the irrigation in the park after the rainy season, performing our annual springtime turf treatment, and repairing a sump pump that has been malfunctioning.

Daily/Weekly Tasks:

- Clean and restock Community Center
- Clean and restock park bathroom
- Empty garbage in all 3 parks and at trailheads
- Restock dog waste bags at dog stations
- Mow, edge, and blow in all 3 parks
- Check drains and culverts
- Check playground equipment in all 3 playgrounds for damage/vandalism
- Check and adjust pool chemistry