

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

Tuesday – May 10, 2016 – 6:30 PM

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

*Open Session will begin no earlier than 7:30PM. Times listed are approximate and subject to delay.

Time*	Description:	Board Action
A. 6:30 PM	CALL TO ORDER	
B. 6:30 PM	CLOSED SESSION 1. Conference with Labor Negotiators Section 54957.6 Agency designated representatives: Jack Hughes, Liebert Cassidy Whitmore. Represented Employees: Marinwood Professional Firefighters 2. Conference with Legal Counsel – Anticipated Litigation Significant Exposure to Litigation Pursuant to Government Code 54956.9(d)(2) and e(5): Number of Cases Unknown	
C. 7:30 PM	OPEN SESSION: CALL TO ORDER AND PLEDGE OF ALLEGIANCE	
D. 7:30 PM	AGENDA	Adopt
E. 7:35 PM	CONSENT CALENDAR a. Draft Minutes of Regular Meeting of April 12, 2016 b. Draft Minutes of Special Budget Hearing Meeting of April 26, 2016 c. Bills Paid Nos. 958-1055	Approve
F. 7:45 PM	PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers are asked to limit comments to two minutes. Speakers may comment only on Closed Session and 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. The President may refer the matter to staff or to a future meeting agenda.</i>	
G. 7:55 PM	PERSONNEL MATTERS 1. Change in “Park Maintenance II” Position Wage Scale from Range 104 to Range 106 (2%) in District Salary Schedule, effective 7/1/16	Approve
H. 8:10 PM	FISCAL MATTERS 1. Proposed District Budget for Fiscal Year 2016-17	Approve
I. 8:30 PM	DISTRICT MATTERS 1. Update from Ad-Hoc Committee to Address District Unfunded Future Liabilities <i>Committee Member(s): Jeff Naylor, Bill Shea</i> 2. Update from Ad-Hoc Committee to Review, Revise, Create District Policies & Procedures: Discuss Next Project(s). <i>Committee Member(s): Izabela Perry</i> 3. District Manager Report	Review Discuss Review
J. 9:00 PM	FIRE DEPARTMENT MATTERS 1. Fire Chief Report and Activity Summary Report for April, 2016 2. Resolution 2016-02: Section 21156, Government Code. <i>Confirming Disability Status for Application of Industrial Disability Retirement Submitted by Employee</i> 3. Date of Next Fire Commission Meeting – June 7, 2016	Review Approve
K. 9:15 PM	PARK AND RECREATION MATTERS 1. Draft Minutes of Park & Recreation Commission Meeting of April 26, 2016 2. Recreation and Park Maintenance Activity Reports 3. Date of Next Park & Recreation Commission Meeting – May 24, 2016	Review Review
L. 9:30 PM	NEW AND OTHER BUSINESS 1. Marin County Grand Jury Report: Discuss and Potentially Approve Formal Response to Recent Grand Jury Report Regarding Website Transparency 2. Requests for Future Meeting Agenda Items	Approve
M. 9:55 PM	RECOGNITIONS and BOARD MEMBER ITEMS OF INTEREST	
N. 10:00 PM	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – June 14, 2016 at 7:30 PM	

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 April 12, 2016

Time and Place: 6:30PM Marinwood Community Center classroom.

Closed Session

1. *Conference with labor negotiators section 54957.6. Agency designated representatives: Jack Hughes, Liebert Cassidy and Whitmore. Represented employees: Marinwood Professional Firefighters.*

2. *Conference with Legal Counsel- Anticipated Litigation Significant Exposure to Litigation Pursuant to Government Code 54956.9(d)(2) and e(5): Number of cases unknown.*

Closed session began at 6:30pm. Closed session ended at 7:28pm. No action was taken; the Board advised its representatives.

Present:

Board Members: President Justin Kai, Bill Shea, Izabela Perry and Jeff Naylor.

Absent: Leah Kleinman-Green.

Staff: District Manager Eric Dreikosen, Fire Chief Thomas Roach, Recreation Director Shane DeMarta, Firefighters Cesar Correa, Joel White and Sean Day and Administrative Assistant Carolyn Sullivan.

Park and Recreation Commissioners: Shane Valentine.

Fire Commissioners: Ron Marinoff.

Others Present: Volunteer Firefighter Thomas Marinoff, Dave Marinoff, Keene Simonds, Rachel Jones, Stephen Nestel, Linda Barnello, Chris Callaway and Maggie McCann.

Open Session Call to Order and Pledge of Allegiance

Agenda

No changes or additions.

M/s Perry/ Naylor to approve agenda as presented. Ayes: Perry, Kai, Naylor and Shea. Nays: None. Motion carried unanimously.

Recognition

The Board of Directors will recognize a local citizen for their contributions to the District: Roach commented that the Marinwood Fire Department took receipt of a new fire engine this month. Roach stated that without the assistance and forward thinking of Ron Marinoff the engine purchase might not have taken place. Marinoff served as a volunteer Firefighter for the District from 1965 to 1977. In 1977 he joined the Fire Commission and has served since. Roach presented Marinoff with a plaque thanking him for his dedication to the District and the community. Marinoff thanked the Board and staff for the recognition and noted that there have been three generations of Volunteer Firefighters to serve the District; himself, his son Dave and his grandson Thomas. Marinoff also commented the price of liberty is eternal vigilance. Maggie McCann thanked Marinoff on behalf of the Lucas Valley Homeowners Association. Naylor read into the record the formal letter written by the Board thanking Marinoff for his dedication. (Please see attachment).

LAFCO Municipal Service Review Study

1. *Presentation by LAFCO Executive Officer, Keene Simonds, to Discuss Upcoming Municipal Service Review Study of San Rafael/ Lucas Valley area:* Simonds commented a schedule has been approved. LAFCO will be conducting an independent study of Marinwood CSD, CSA 13, San Rafael and other government agencies in the immediate area of San Rafael/Lucas Valley. The study will look into spheres of influence, boundary changes if applicable and latent powers. There will be the opportunity for the Board and Community members to participate in the study and they hope to hold a community meeting. LAFCO expects to have a first draft of the study to be complete by November. Perry inquired if LAFCO will be looking at the CSD's Parks and Recreation areas as well. Simonds replied yes, there are three main areas of study; Community Development, Public Works and Public Safety. Kai asked if the Board would like to look at adding a latent power what the process would be. Simonds replied the Board can state their interest, but the study should be completed first; as well as looking at the financial aspect. Marinoff stated the relationship between the CSD and San Rafael has improved recently, but please note San Rafael would like to extend their reach to the border with Novato. Nestel commented San Rafael has terrible debt; Marinwood doesn't want to marry a bankrupt. Dreikosen asked Simonds the number of government agencies in Marin. Simonds replied there are eleven Cities and fifty-four Special Districts in Marin; second only to Contra Costa in the Bay Area. Chris Callaway,

aide to Supervisor Damon Connolly, stated if the public have any concerns please do not hesitate to contact the Supervisor's office.

Consent Calendar

a. *Draft Minutes of Regular Meeting of March 8, 2016*: Kai would like to add, "...considering that the facility is under their purview in order to encourage Board and Commissioner participation to make the best informed decisions on this service for our residents."

b. *Bills Paid Nos. 858-957*: Shea asked if the Chief has a good handle on overtime costs. Roach replied there are two employees out on work related injuries, one out on a non work related injury and one out due to the birth of a child. Roach reassured the Board that overtime costs will go down when the employees return from injury. Naylor requested the date of bills paid be included on the claims list. Barnello inquired why the District has not seen a bill from the Sheriff office regarding their attendance at a recent meeting. Roach replied the Sheriff will not be billing the District.

M/s Shea/ Perry to approve Consent Calendar with minutes amended. Ayes: Perry, Kai, Naylor and Shea.

Nays: None. Motion carried unanimously.

Public Comment Open Time for Items Not on Agenda

Nestel commented he is in the process of placing his recordings from past Board meetings on the internet.

Barnello stated the Brown Act supersedes Rosenberg's Rules. Barnello recited item 54954.3 (a) from the Brown Act.

Personnel Matters

1. Change in Administrative Assistant Position from Part-Time Position to Full-Time Position, including Approval of Job Description and Proposed Compensation: Dreikosen commented he had created the job description and included everything in the Board packet. Dreikosen recommended placing the incumbent into the position. Nestel commented it is not the time for the CSD to be reorganizing. Naylor commented that as the CSD merges to a new accounting system independent from the County of Marin having two full time employees will be beneficial; there needs to be strict procedural assignments for accounting. Perry stated the incumbent knows the chart of accounts and District operations very well.

M/s Perry/ Shea to approve change in Administrative Assistant Position from Part-time Position to Full-Time Position, including Approval of Job Description and Proposed Compensation. Ayes: Perry, Kai, Naylor and Shea. Nays: None. Motion carried unanimously.

Fiscal Matters

1. *Fiscal Year 2015-2016 Budget Amendment*: Dreikosen stated this is procedural and done yearly. Naylor commented it is a forecast amendment. Dreikosen replied yes. Nestel asked if it was a loan. Dreikosen replied no. Barnello asked if corporations do Budget Amendments. Naylor replied yes.

M/s Perry/ Shea to approve Fiscal Year 2015-2016 Budget Amendment. Ayes: Perry, Kai, Naylor and Shea.

Nays: None. Motion carried unanimously.

2. *Draft District Budget for Fiscal Year 2016-2017*: Dreikosen asked if the Board would like to keep the Reserves and Contingencies goals in the budget; there is no money dedicated. Perry replied yes, it is best practice. Naylor commented that the Board should consider using funds available and placing them into an irrevocable trust for the District's OPEB liabilities. Perry stated the District will need to show the OPEB liabilities by 2017 and agrees any revenues over expenditures should be placed into a trust, but the Board needs to understand the return on investment beforehand. Dreikosen stated the OPEB trust amounts will not be decided before the approval of the 2016-2017 budget, but the Board may always make a budget adjustment. Marinoff pointed out that the Fire Department budget increased by 4%, yet the CSA 13 portion increased by 5.5%. Nestel stated the Board should be putting money aside for capital expenditures such as the park shed and park vehicle.

District Matters

1. *Update from Ad-Hoc Committee to Address District Unfunded Future Liabilities. Committee Member(s): Jeff Naylor and Bill Shea*: Naylor included a memo in the Board packet which noted that "implicit subsidy is now required as an additional District obligation to recognize the higher healthcare costs of retirees and will increase by 7.5% a year if not properly reserved". OPEB liabilities will exceed pension liability by 2017 and we need to act now.

2. *Update from Ad-Hoc Committee to Review, Revise, Create District Policies and Procedures: Approval of Draft Bylaws. Committee Member(s): Izabela Perry*: Perry stated the final draft has been vetted by Counsel and is presented in the packet. Dreikosen commented in regards to "Training", SDRMA provides discounts to CSD insurance policies for trainings attended and often the policy discounts are greater than the training expense; the classes are affordable and would encourage Board Members to attend. Barnello questioned which Counsel reviewed the Bylaws. Dreikosen replied County Counsel assigned to our District. Barnello asked why on page six under "Action Items" it states, "...the public comment will take place only after the technical questions from the Board of Directors have been answered, and before a motion is introduced". In "Discussion Items" it states, "...the public comment section will take place before or after the discussion by the Board of Directors." Barnello added it is censorship to not allow the public to speak on items that the Board has been discussing. The Brown Act says the public can speak "before or during". Perry replied

the Board is following Rosenberg's Rules of Order; that is the order for Action Items based upon Rosenberg's Rules. Perry stated as far as the "Discussion Items", it was written to implement decorum; it doesn't matter who speaks first, public or Board. Dreikosen stated the Brown Act states, "before or during", not "before and during". Nestel and Barnello both stated that this is considered censorship. Kai warned their outbursts will not be tolerated. The President may give the floor to the public when it is their turn to speak. Kai stated if Nestel continues his outbursts he will be asked to leave the meeting. (Nestel told Kai to shut up). Kai commented Items G(1) and G(2) should be consistent; the Board should follow the order of G(1). Naylor stated it should remain as is, but keep in mind anything may be revised at a later date. (At this time Nestel gave the Board the middle finger on both of his hands). Nestel commented his actions are protected by free speech. (Perry left the room). The public has a right to free speech; the Board has created numerous laws such as not allowing the public to write to the Board on non-agenda items and have them posted in the packet. Nestel stated the Board will be challenged on these issues.

(Perry reentered the room).

(The Board President decided to take a five minute recess).

(The meeting reconvened.)

Kai stated Nestel will have thirty more seconds to speak. Nestel stated he will continue to speak as long as he wants and commented the Board is re-writing the speech code, the public needs to be involved in the process. Kai replied the Board is working towards consistency in decorum. Kai commented there are a few grammatical errors that need attention. Additionally, Kai suggested changing the wording of "...Directors are not allowed to comment" to "...Directors are discouraged from commenting" under "Communication Channels"; as well as add "Corrective information shall be limited to factual information previously disclosed in public meetings."

M/s to approve draft Board Bylaws as amended to include suggestions and wording by Director Kai. Ayes:

Perry, Kai, Naylor and Shea. Nays: None. Motion carried unanimously.

Nestel continued to speak out of turn. Kai asked him to stop speaking out of turn. Nestel told Kai to shut up. Kai asked Nestel to leave the room. Nestel refused to leave the room. (Roach contacted the Sheriff's office). (Nestel gave the Board the middle finger on both hands).

3. *District Manager Report*: Dreikosen commented the accounting transition continues to be a big issue. Director Naylor, Dreikosen and Sullivan had attended a County level meeting to be kept abreast of the County's financial transition. Dreikosen had purchased QuickBooks and it had been installed. The current chart of accounts and a trial balance were uploaded with great assistance from Dan Hom from Novato Fire Protection District. Naylor stated Dreikosen and Sullivan should attend all future County meetings because it is most likely that the CSD will have a two-step migration next fiscal year. Dreikosen reported the Newsletter the Board requested has been worked on by staff and could be placed on the website by the end of the week.

(The Sheriff arrived and President Kai called a short recess). (The Sheriff asked to speak to Nestel outside the room; he refused.)

(The meeting reconvened.)

Kai stated due to the non-compliance of a community member the remainder of the meeting will be expedited to only items needing Board approval.

Fire Department Matters

1. *Draft Minutes of Fire Commission Meeting of April 5, 2015*: Tabled.

2. *Fire Chief Report and Activity Summary Report for March 2016*: Tabled.

Park and Recreation Matters

1. *Draft Minutes of Park and Recreation Commission Meeting of March 22, 2016*: Tabled.

2. *Recreation and Park Maintenance Activity Report*: Tabled.

3. *Authorize purchase of Salt Generator for Pool*: DeMarta reported the salt generator for the pool died, it has been repaired in the past, but now it needs to be replaced. The cost of a new generator is approximately \$14,000 with a two-year warranty. Dreikosen recommended the Board approve the purchase using Measure A funds.

M/s Naylor/ Perry to approve the purchase of new salt generator for the pool facility using Measure A funds to pay for the expenditure. Ayes: Perry, Kai, Naylor and Shea. Nays: None. Motion carried unanimously.

New and Other Business

1. *Marin County Grand Jury Report: Discuss and Potentially Approve Formal Response to Recent Grand Jury Report Regarding Website Transparency*: Tabled.

2. *Resolution 2016-01: Approving the Form of and Authorizing the Execution of a Memorandum of Understanding and Authorizing Participation in the Special District Risk Management Authority's Health Benefits Program*: Dreikosen stated AIG is dropping the CSD due to the small size of the enrollees. SDRMA's Life Insurance is less expensive than AIG while providing a substantially similar benefit.

Kai read the Resolution into the record:

“Resolution No. 2016-01. A Resolution of Marinwood Community Services District approving the form of and authorizing the execution of a memorandum of understanding and authorizing participation in the Special Districts Risk Management Authority’s health benefits program.”

M/s Perry/ Naylor to approve Resolution No. 2016-01 Approving the Form of and Authorizing the Execution of a Memorandum of Understanding and Authorizing Participation in the Special District Risk Management Authority’s Health Benefits Program. Ayes: Perry, Kai, Naylor and Shea. Nays: None. Motion carried unanimously.

3. *Requests for Future Meeting Agenda Items:* Tabled.

Recognitions and Board Member Items of Interest

Tabled.

The meeting was adjourned at 10:36pm.

The date of the Public Hearing for Budget 2016-2017 was set for April 26, 2016 at 6:00pm.

The date of the next Regular Board Meeting was set for May 10, 2016 at 7:30pm.

Respectfully submitted,

Carolyn Sullivan

Marinwood Community Services District

Draft Minutes of Board of Directors Special Meeting
Tuesday April 26, 2016

Time and Place: 6:00PM Marinwood Community Center classroom.

Present:

Board Members: President Justin Kai, Bill Shea, Izabela Perry, Leah Kleinman-Green and Jeff Naylor.

Staff: District Manager Eric Dreikosen, Fire Chief Thomas Roach, Recreation Director Shane DeMarta and Administrative Assistant Carolyn Sullivan.

Fire Commissioners: Ron Marinoff.

Others Present: Gary Novak and Paul Brunell.

Open Session Call to Order and Pledge of Allegiance

Budget Hearing

1. *Presentation of the Budget for Fiscal Year 2016-2017:* Dreikosen stated the property tax distribution has not been allocated to the departments yet, but the annual budget adjustments are reflected. Included in this budget is a 2% COLA consideration for the Park Maintenance personnel. The yearly total burdened cost for the 2% is \$4006.94; this is the grand total for all three employees. DeMarta commented the employees received a 1% COLA in 2013 and would recommend approving the 2%; their workload has tremendously increased. Dreikosen added the employees have only seen a total of 3% COLA increases over the past eight years.

Dreikosen added that the Measure A revenue will be dedicated to the Park Maintenance shed.

2. *Questions and Comments from Board and Public:* Marinoff commented the CSD might consider shopping around for insurance. Dreikosen noted the CSD's insurance provides much more than a traditional insurance company, but will take the recommendation into consideration.

(Naylor arrived)

Novak stated the long term liabilities are not included in the budget. Dreikosen replied liabilities are beginning to be addressed. The CSD is paying down on pension liabilities. Perry commented by 2017 all liabilities will be reflected on the annual audit. Naylor is doing a great job in addressing the situation. Naylor added discussion has occurred to place funds in an irrevocable trust for OPEB liabilities; doing this will reduce the total cost of the liabilities.

M/s Shea/Perry to adjourn the Board of Directors Special Meeting. Ayes: Perry, Naylor, Kai, Kleinman-Green and Shea. Nays: None. Motion carried unanimously.

The meeting was adjourned at 6:34pm.

The date of the next Regular Board Meeting was set for May 10, 2016 at 7:30pm.

Respectfully submitted,
Carolyn Sullivan

MARINWOOD COMMUNITY SERVICES DISTRICT
 REQUEST FOR PAYMENT OF CLAIMS

Fund 73700

Cost Centers- 4100 St Lgts
 Cost Centers- 3100 Fire
 Cost Centers- 2100 Recreation
 Cost Centers- 1100 Park

Approved by the Board of Directors on May 10, 2016

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Cost Center	GL Account	Functional Area	AMOUNT
958	4/15/16	AFLAC	127.40	Disability Ins.	1100	5130120	103000	127.40
959	4/14/16	Marinwood CSD	84,355.60	Fire Reg Salary	3100	5110110	103000	35659.52
				Overtime	3100	5120110	103000	11421.54
				Shift Cap/Work Week	3100	5110319	103000	1,282.64
				4850 Pay	3100	5110110	103000	2,618.56
				Admin Asst	3100	5110210	101000	548.90
				Admin Mngr	3100	5110110	101000	1,865.60
				Admin Asst	2100	5110210	101000	548.90
				Admin Asst	1100	5110210	101000	274.44
				Admin Mngr	2100	5110110	101000	932.80
				Admin Mngr	1100	5110110	101000	932.80
				Rec Director	2100	5110110	103000	2,647.12
				Rec Director	1100	5110210	103000	1,134.48
				Rec Salary	2100	5110110	103000	6,830.40
				Park Salary	1100	5110110	102000	6,272.00
				Bldg Attendant	2100	5110210	104000	380.00
				Pool Staff	2100	5110210	105000	2,202.49
				Swim Team	2100	5110210	113000	5,936.28
				Summer Prog.	2100	5110210	107000	120.00
				Preschool	2100	5110210	108000	3,207.75
				Youth Prog	2100	5110210	110000	488.75
				Payroll Billing	3100	5210230	103000	126.91
				Payroll Billing	2100	5210230	103000	64.26
				Payroll Billing	1100	5210230	103000	14.28
				FICA	3100	5140140	103000	3673.60
				FICA	2100	5140140	103000	2,145.88
				FICA	1100	5140140	103000	474.94
				CA/EDU	3100	5140145	103000	-1.47
				CA/EDU	2100	5140145	103000	370.06
				Benefits Withholding		2120066	103000	-7,817.83
960	4/13/16	AIG Life	347.76	Life Ins. April	3100	5130120	103000	173.42
					2100	5130120	103000	94.30
					1100	5130120	103000	80.04
961	4/4/16	PERS Retirement	12,655.35	Retirement 4/1/16	3100	5130510	103000	9,847.80
					2100	5130510	103000	1,622.08
					1100	5130510	103000	1,185.47
962	4/5/16	Marin Pro Firefighters	610.00	Union Dues April	3100	5211330	103000	610.00
963	4/5/16	CalPERS	3,671.00	Unfunded P&R	2100	5130510	103000	2,033.00
					1100	5130510	103000	1,638.00
964	4/5/16	CalPERS	13,384.00	Undunded Fire	3100	5130510	103000	13,384.00
965	4/19/16	PERS Retirement	12,807.41	Retirement 4/15/16	3100	5130510	103000	10,004.86
					2100	5130510	103000	1,619.58
					1100	5130510	103000	1,182.97
966	4/21/16	Delta Dental	2,477.82	Dental Ins. May	3100	5130120	103000	1,395.79
					2100	5130120	103000	541.00
					1100	5130120	103000	541.03
967	4/19/16	PERS Health	41,315.02	Health Ins. May	1100	5130120	103000	9,933.42
					2100	5130120	103000	8,080.08
					1100	5130120	103000	23,301.52
968	4/28/16	Marinwood CSD	95,101.37	Fire Reg Salary	3100	5110110	103000	30,268.37
				Overtime	3100	5120110	103000	15,802.56
				Shift Cap/Work Week	3100	5110319	103000	439.68
				4850 Pay	3100	5110110	103000	3,409.12
				Admin Asst	3100	5110210	101000	625.58
				Admin Mngr	3100	5110110	101000	1,865.60
				Admin Asst	2100	5110210	101000	625.58
				Admin Asst	1100	5110210	101000	312.79
				Admin Mngr	2100	5110110	101000	932.80
				Admin Mngr	1100	5110110	101000	932.80
				Rec Director	2100	5110110	103000	2,647.12
				Rec Director	1100	5110110	103000	1,134.48
				Rec Salary	2100	5110110	103000	6,830.40
				Park Salary	1100	5110110	102000	6,272.00
				Bldg Attendant	2100	5110210	104000	264.00
				Pool Staff	2100	5110210	105000	5,565.72

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Cost Center	GL Account	Functional Area	AMOUNT
				Swim Team	2100	5110210	113000	5,972.52
				Aquatics/Lessons	2100	5110210	106000	730.00
				Summer Prog.	2100	5110210	107000	213.75
				Preschool	2100	5110210	108000	5,344.50
				Youth Prog	2100	5110210	110000	4,844.13
				Payroll Billing	3100	5210230	103000	137.29
				Payroll Billing	2100	5210230	103000	102.40
				Payroll Billing	1100	5210230	103000	15.76
				FICA	3100	5140140	103000	3,531.85
				FICA	2100	5140140	103000	2,971.38
				FICA	1100	5140140	103000	474.94
				CA/EDU	3100	5140145	103000	-1.47
				CA/EDU	2100	5140145	103000	561.76
				Benefits Withholding		2120066	103000	-7,726.04
969	4/26/16	Comcast	76.11	Firehouse Cable	3100	5210725	103000	76.11
970	4/19/16	AT&T	80.00	Internet Park	1100	5210725	103000	80.00
971	4/14/16	PG&E	2,509.74	Electricity March	3100	5210810	103000	415.11
					2100	5210810	103000	1,826.93
					1100	5210810	103000	267.70
972	4/6/16	Sprint	291.16	Cell phones March	3100	5210725	103000	291.16
973	4/6/16	American Messaging	18.32	Messaging svcs	3100	5210725	103000	18.32
974	4/6/16	LN Curtis & Sons	217.77	Fire Equip	3100	5220825	103000	217.77
975	4/4/16	PG&E	2,192.30	Gas Feb	3100	5210810	103000	478.13
					2100	5210810	103000	1,714.17
976	4/4/16	PG&E	1,411.02	Streetlights March	4100	5210825	103000	1,411.02
977	4/21/16	Comcast	136.17	Internet May	3100	5210725	103000	68.08
					2100	5210725	103000	68.09
978	4/19/16	Airgas	80.58	Pool chems	2100	5220810	105000	80.58
979	4/19/16	DC Electric	240.48	Streetlights March	4100	5210915	103000	240.48
980	4/20/16	Jacksons Hardware	206.46	Clothing	1100	5220825	103000	206.46
981	4/20/16	SiteOne	174.35	Irrigation Maint	1100	5220215	103000	174.35
982	4/20/16	Grainger	111.49	Janitorial supplies	3100	5220827	103000	111.49
983	4/20/16	Home Depot	263.30	Grounds Maint	1100	5220310	103000	211.96
				Pool Maint	2100	5220215	105000	51.34
984	4/20/16	Marin Landscape	1,384.30	Grounds Maint	1100	5220310	103000	1,384.30
985	4/20/16	Downing Heating/Air	287.95	Heater Maint	2100	5220310	104000	287.95
986	4/19/16	AllStar Fire Equip	809.23	SCBA's	3100	5220810	103000	809.23
987	4/14/16	Inland Business	214.42	Copy Machine Maint	3100	5220130	103000	64.33
					2100	5220130	103000	128.65
					1100	5220130	103000	21.44
988	4/14/16	Marin Sanitary Svcs	2,395.00	Garbage March	3100	5210815	103000	239.50
					2100	5210815	103000	479.00
					1100	5210815	103000	1,676.50
989	4/14/16	Pet Waste	262.99	Dog bags	1100	5211532	103000	262.99
990	4/15/16	DC Electric	548.60	Pool Maint	2100	5220215	105000	548.60
991	4/15/16	Inland Business	214.42	Copy Machine March	3100	5220130	103000	64.33
					2100	5220130	103000	128.65
					1100	5220130	103000	21.44
992	4/15/16	Pitney Bowes	30.58	Postage	2100	5220110	103000	30.58
993	4/18/16	GreatAmerica Financial	217.41	Copy Machine April	3100	5220130	103000	65.22
					2100	5220130	103000	130.45
					1100	5220130	103000	21.74
994	4/14/16	SDRMA	340.93	Insurance	3100	5210525	103000	304.11
					1100	5210525	103000	36.82
995	4/13/16	Staples	66.64	Office supplies	2100	5220110	103000	66.64
996	4/12/16	Leslie's Pool Supplies	476.11	Pool Chems	2100	5220810	105000	476.11
997	4/12/16	AllStar Fire Equip	693.08	SCBA's	3100	5220810	103000	693.08
998	4/12/16	US Bank	8,900.45	Poison Oak meds	3100	5140130	103000	19.78
				Gas	3100	5220610	103000	347.09
				Travel	3100	5211440	103000	137.00
				Station Supplies	3100	5220825	103000	27.11
				Memberships	3100	5211330	103000	30.00
				Quickbooks	3100	5220110	103000	423.14
				Tools	3100	5220210	103000	169.35
				Bldg Supplies	3100	5220310	103000	1,007.70
				Education Materials	3100	5211320	103000	493.85
				Vehicle Maint	3100	5210910	103000	494.60
				Food	3100	5211325	103000	17.78
				Phone	3100	5210725	103000	30.00
				Training	3100	5211340	103000	131.05
				Office supplies/ QB	2100	5220110	103000	1,622.83

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Cost Center	GL Account	Functional Area	AMOUNT
				Rec. Supplies	2100	5220819	103000	989.35
				Pool First aid Suppl	2100	5220828	105000	361.82
				Aquatics/Lessons	2100	5220819	106000	1,069.05
				Adult Prog	2100	5220819	111000	133.00
				Fingerprinting	2100	5210128	103000	60.00
				Pool equip	2100	5210128	105000	864.56
				CC Maint	2100	5220310	104000	8.49
				Ads	2100	5210122	103000	225.00
				Summer Prog.	2100	5220819	107000	26.33
				Office/ QB	1100	5220110	103000	211.57
999	4/12/16	QP Enterprises	5,000.00	Pool Bldg. painting	2100	5220910	103000	5,000.00
1000	4/12/16	Krav Maga Xtreme	600.00	Adult Prog	2100	5210146	103000	600.00
1001	4/7/16	Costco	441.33	Youth Prog	2100	5220819	110000	101.42
				Office supplies	2100	5220110	103000	77.77
				Comm Recreation	2100	5220819	112000	262.14
1002	4/11/16	Marin Ace Hardware	228.45	Bldg Maint	3100	5220310	103000	127.75
				Bldg Maint	2100	5220310	103000	100.70
1003	4/11/16	Western Exterminator	450.00	Pest control	3100	5220310	103000	303.00
					2100	5211532	103000	147.00
1004	4/11/16	Fire King Fire Protection	822.71	Extinguisher Maint	3100	5220210	103000	411.35
					2100	5220310	104000	411.36
1005	4/11/16	Marinwood Market	134.82	CPRS Meeting	2100	5220819	103000	134.82
1006	4/11/16	Airgas	80.58	Pool chems	2100	5220810	105000	80.58
1007	4/11/16	AllStar Fire Equip	581.46	SCBA's	3100	5220810	103000	581.46
1008	4/6/16	Landesign	2,985.00	Landscape contractor	1100	5211125	103000	2,985.00
1009	4/6/16	Hagel	1,109.42	Janitorial supplies	2100	5220827	103000	809.42
					3100	5220827	103000	300.00
1010	4/6/16	Bucks Saw Svcs	195.12	Equip Maint	1100	5210940	103000	195.12
1011	4/6/16	American Soil	27.20	Pool Maint	2100	5220215	105000	27.20
1012	4/6/16	National Appliance	612.78	Bldg Maint	3100	5220310	103000	612.78
1013	4/6/16	Able Tire & Brake	1,757.94	Vehicle Maint	3100	5210910	103000	1,757.94
1014	4/6/16	Golden Rule Creation	277.28	Fire emblems	3100	5220825	103000	277.28
1015	4/6/16	Co. of Marin Tax Collect	781.14	Radio shop svcs	3100	5210925	103000	781.14
1016	4/15/16	Grainger	121.42	Vehicle Maint	3100	5210910	103000	121.42
1017	4/15/16	Co of Marin Tax Collect	2,974.93	Vehicle Maint/Gas	3100	5210910	103000	731.18
					3100	5220610	103000	35.73
					1100	5220610	103000	224.64
					1100	5220910	103000	1,983.38
1018	4/11/16	Emergency Medical	356.16	Fire Equip	3100	5220810	103000	356.16
1019	4/15/16	State of CA Dept Justice	480.00	Fingerprinting	2100	5210128	103000	480.00
1020	4/28/16	Dairy Delivery	411.30	Vending	2100	5220826	103000	411.30
1021	4/29/16	Project A	40.00	Email Svcs	3100	5210725	103000	20.00
					2100	5210725	103000	20.00
1022	4/29/16	Jubilee Jumps	585.00	Summer Camps	2100	5220819	107000	585.00
1023	4/29/16	United Camps/Conferences	2,961.00	Camp Overnight	2100	5220819	107000	2,961.00
1024	4/26/16	Sim, Hyo	900.00	Tae kwon Do classes	2100	5210146	110000	900.00
1025	4/25/16	Grisman, Gillian	375.00	Refund camps	2100	4631920	107000	375.00
1026	4/25/16	Johnson, Sterling	250.00	Camp special event	2100	5220819	107000	250.00
1027	4/19/16	Smith, Brian	126.90	Insurance Reimb Qtr3	3100	5130120	103000	126.90
1028	4/19/16	Selvitella, Brandon	237.66	Insurance Reimb Qtr3	3100	5130120	103000	237.66
1029	4/19/16	Papanikolaou, John	237.66	Insurance Reimb Qtr3	3100	5130120	103000	237.66
1030	4/19/16	Heine, Stephen	126.90	Insurance Reimb Qtr3	3100	5130120	103000	126.90
1031	4/19/16	Correa, Cesar	237.66	Insurance Reimb Qtr3	3100	5130120	103000	237.66
1032	4/19/16	White, Joel	237.66	Insurance Reimb Qtr3	3100	5130120	103000	237.66
1033	4/12/16	Stamm, Patricia	122.00	Refund Tennis	2100	4631915	109000	122.00
1034	4/12/16	McInroy, Kebby	50.00	Toddler Art class	2100	5210146	110000	50.00
1035	4/7/16	Willoughby, Lisa	675.00	Capoeira classes	2100	5210146	110000	675.00
1036	4/7/16	Mehciz, Gerald	91.20	Tennis prog	2100	5210146	109000	91.20
1037	4/7/16	Bowen, Timothy	990.00	Jedi Engineering	2100	5210146	110000	990.00
1038	4/7/16	Pelle, Leslie	275.00	Refund pool party	2100	4410215	105000	275.00
1039	4/6/16	Day, Sean	30.00	Education Materials	3100	5211320	103000	30.00
1040	4/21/16	Smith, Jeff	237.66	Insurance Reimb Qtr3	3100	5130120	103000	237.66
1041	4/29/16	Costello, Christine	826.50	Zumba	2100	5210146	111000	826.50
1042	4/29/16	McBride, Ann	209.30	Irish Dance	2100	5210146	110000	209.60
1043	4/29/16	Mehciz, Gerald	857.60	Tennis prog	2100	5210146	109000	857.30
1044	4/29/16	Turner, Wakana	364.00	Tennis prog	2100	5210146	109000	364.00
1045	4/29/16	Mount, Amanda	579.60	Yoga classes	2100	5210146	111000	579.60
1046	4/29/16	Mancini, Dante	325.00	Camp Magic Show	2100	5220819	107000	325.00
1047	4/29/16	Willoughby, Lisa	300.00	Campers Choice #5	2100	5220819	107000	300.00
1048	4/29/16	Broadwater, Tara	300.00	Camper Choice #9	2100	5220819	107000	300.00
1049	4/29/16	Broadwater, Tara	300.00	Camper Choice #4	2100	5220819	107000	300.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Cost Center	GL Account	Functional Area	AMOUNT
1050	4/29/16	Broadwater, Tara	300.00	Camper Choice #1	2100	5220819	107000	300.00
1051	4/29/16	Cain, Tim	250.00	Camp special event 6/29	2100	5220819	107000	250.00
1052	4/29/16	Cain, Tim	250.00	Camp Special Event 7/13	2100	5220819	107000	250.00
1053	4/29/16	Cain, Tim	250.00	Camp Special Event 8/3	2100	5220819	107000	250.00
1054	4/29/16	Willoughby, Lisa	300.00	Campers Choice #7	2100	5220819	107000	300.00
1055	4/19/16	Brackett, Ryan	237.66	Insurance Reimb Qtr3	3100	5130120	103000	237.66
TOTAL:			326,569.09					326,569.09

Total by Department:		
Streetlights	4100	1,651.50
Fire Department	3100	164,061.62
Recreation Department	2100	110,198.87
Park Department	1100	66,200.97

Memo



To: Board of Directors

From: Eric Dreikosen, District Manager

cc:

Date: May 10, 2016

Re: Wage increase for Park Maintenance II Position

Directors,

As discussed at the Special Meeting Budget Hearing conducted on April 26, 2016, Recreation Director Shane DeMarta is requesting a 2% wage increase (COLA) for all three personnel in the position of "Park Maintenance II", effective with the 2016-2017 fiscal year.

I have attached a copy of the relevant portion of District Salary Schedule showing monthly pay scales for reference. Should this increase be formally approved, it will increase the Park Maintenance II position wage from "Range 104" to "Range 106" on the salary schedule. All the current personnel in the Park Maintenance II position are at Step EE on the schedule.

The total effect on the 2016-2017 budget would be an additional salary expense of \$4006, fully burdened. Based on discussion and feedback received at the special budget meeting, this has been incorporated into the budget presented today for approval.

Respectfully,

Eric Dreikosen

**MARINWOOD COMMUNITY SERVICES DISTRICT
BASE SALARY SCHEDULE FOR FULL-TIME POSITIONS**

All amounts are monthly

(Ranges = 1% increments for 5-yr. period; Steps = 5% increments)

RANGE	STEP A	STEP B	STEP C	STEP D	STEP E	STEP EE	
96	3178	3337	3504	3679	3863	4056	
97	3213	3374	3543	3720	3906	4101	
98	3242	3404	3574	3753	3941	4138	
99	3275	3439	3611	3792	3982	4181	
100	3311	3477	3651	3834	4026	4227	
101	3337	3504	3679	3863	4056	4259	
102	3374	3543	3720	3906	4101	4306	
103	3404	3574	3753	3941	4138	4345	
104	3439	3611	3792	3982	4181	4390	<i>Current Maint. Worker II</i>
105	3477	3651	3834	4026	4227	4438	
106	3504	3679	3863	4056	4259	4472	<i>Proposed Maint. Worker II</i>
107	3543	3720	3906	4101	4306	4521	
108	3574	3753	3941	4138	4345	4562	
109	3611	3792	3982	4181	4390	4610	
110	3651	3834	4026	4227	4438	4660	
111	3679	3863	4056	4259	4472	4696	
112	3720	3906	4101	4306	4521	4747	
113	3753	3941	4138	4345	4562	4790	
114	3792	3982	4181	4390	4610	4841	
115	3834	4026	4227	4438	4660	4893	
116	3863	4056	4259	4472	4696	4931	
117	3906	4101	4306	4521	4747	4984	
118	3941	4138	4345	4562	4790	5030	
119	3982	4181	4390	4610	4841	5083	
120	4026	4227	4438	4660	4893	5138	
121	4056	4259	4472	4696	4931	5178	
122	4101	4306	4521	4747	4984	5233	
123	4138	4345	4562	4790	5030	5282	
124	4181	4390	4610	4841	5083	5337	
125	4227	4438	4660	4893	5138	5395	
126	4259	4472	4696	4931	5178	5437	
127	4306	4521	4747	4984	5233	5495	
128	4345	4562	4790	5030	5282	5546	
129	4390	4610	4841	5083	5337	5604	
130	4438	4660	4893	5138	5395	5665	
131	4472	4696	4931	5178	5437	5709	
132	4521	4747	4984	5233	5495	5770	
133	4562	4790	5030	5282	5546	5823	
134	4610	4841	5083	5337	5604	5884	

**Marinwood Community Services District
Budget 2016 - 2017: Summary of all Departments
Marin County Fund 73700**

OPERATIONS

Revenue	Department	Revenue	
	Park Department	338,294	
	Recreation Department	1,664,136	
	Fire Department	1,761,847	
	Street Light	23,960	
	<u>Property Tax</u>	<u>1,571,222</u>	
	Total	5,359,459	Total Revenue: 5,359,459

Operating Expense	Department	Expenditures	
	Park Department	635,501	
	Recreation Department	1,975,840	
	Fire Department	2,368,910	
	<u>Street Light</u>	<u>23,960</u>	
	Total	5,004,211	Operating Subtotal: 5,004,211

Capital Expense	Department	Capital Expenditures	
	Park Department	0	
	Recreation Department	0	
	Fire Department	103,358	
	<u>Street Light</u>	<u>0</u>	
	Total	103,358	Capital Subtotal: 103,358

Total Expenditure: (5,107,569)

Net Gain/(Loss) Prior to Reserves and Contingencies 251,890

Reserve and Contingency Goals		
Reserve for Capital replacement; 2.25% of total revenue		121,000
Unfunded Liabilities Reserve*; 3.25% of total revenue		174,000
<u>Fund Balance restoration; 1% of total revenue</u>		<u>54,000</u>
Total		349,000

Contingencies Total: (349,000)

**Most recent valuation reports on future liabilities can be found at: www.marinwood.org/about-us/board-documents*

Variance from Reserve Goals (97,110)

**Marinwood Community Services District
Budget 2016 - 2017: Summary of "Measure A" Funding
Marin County Fund 73701**

Revenue	Department	Revenue	
	Park Department	80,900	
	<u>Recreation Department</u>	<u>0</u>	
	Total	80,900	Total Revenue: 80,900

Operating Expense	Department	Expenditures	
	Park Department	80,900	
	<u>Recreation Department</u>	<u>0</u>	
	Total	80,900	Total Expenditure: (80,900)

Net Gain/(Loss) to Measure A Fund Balance: 0

Marinwood Community Services District
Fiscal Year 2015-2016 Budget to Actuals Comparison (Fund 73700)
as of April 30, 2016

Department	Budget 2015-16	Actual to 4/30/16	%	Budget 2016-17
Park				
Revenue				
Taxes	349,189	337,330	96.6%	527,930
Special Taxes	337,544	322,517	95.5%	337,544
Grants	0	0		0
<u>Miscellaneous</u>	<u>1,750</u>	<u>993</u>	<u>56.7%</u>	<u>750</u>
Total	688,483	660,839	96.0%	866,224
Expenditure				
Salaries and Benefits	442,959	363,464	82.1%	462,034
Services and Supplies	180,056	153,928	85.5%	171,449
Debt Service	2,015	2,016	100.0%	2,018
<u>Capital Expenditure</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	625,030	519,408	83.1%	635,501
<i>Park Revenue minus Expenditure</i>	<i>63,453</i>	<i>141,432</i>		<i>230,723</i>
Recreation				
Revenue				
Taxes	477,192	454,892	95.3%	322,101
User Fees	1,594,040	1,658,384	104.0%	1,662,386
Grants	0	0		0
<u>Miscellaneous</u>	<u>26,650</u>	<u>27,128</u>	<u>101.8%</u>	<u>1,750</u>
Total	2,097,882	2,140,404	102.0%	1,986,237
Expenditure				
Salaries and Benefits	1,314,110	1,126,015	85.7%	1,362,512
Services and Supplies	591,763	504,243	85.2%	553,790
Debt Service	57,425	55,399	96.5%	59,538
<u>Capital Expenditure</u>	<u>25,000</u>	<u>24,950</u>	<u>99.8%</u>	<u>0</u>
Total	1,988,298	1,710,607	86.0%	1,975,840
<i>Rec Revenue minus Expenditure</i>	<i>109,584</i>	<i>429,797</i>		<i>10,397</i>
Fire Department				
Revenue				
Taxes	753,976	718,488	95.3%	721,191
Special Taxes	988,746	942,209	95.3%	1,020,843
Contracts for Service	680,769	492,891	72.4%	714,404
Grants & Reimbursements	25,000	323,875		0
<u>Fees, recoveries, interest</u>	<u>17,400</u>	<u>6,450</u>	<u>37.1%</u>	<u>26,600</u>
Total	2,465,891	2,483,913	100.7%	2,483,038
Expenditure				
Salaries and Benefits	2,025,705	1,980,338	97.8%	2,062,907
Services and Supplies	264,304	214,703	81.2%	228,303
Debt Service	75,569	73,543	97.3%	77,701
<u>Capital Expenditure</u>	<u>58,838</u>	<u>42,847</u>	<u>72.8%</u>	<u>103,358</u>
Total	2,424,416	2,311,431	95.3%	2,472,268
<i>Fire Dept. Revenue minus Expendi</i>	<i>41,475</i>	<i>172,482</i>		<i>10,770</i>
Street Light				
Revenue				
Special Taxes	23,960	22,935	95.7%	23,960
Loan and rebate	0	0		0
<u>Interest</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	23,960	22,935	95.7%	23,960
Expenditure				
Services and Supplies	31,960	24,473	76.6%	23,960
<u>Capital Expenditure</u>	<u>0</u>	<u>0</u>		<u>0</u>
Total	31,960	24,473		23,960
<i>Street Light Revenue minus Expen</i>	<i>-8,000</i>	<i>-1,538</i>		<i>0</i>
TOTAL REVENUE	5,276,216	5,308,092	100.6%	5,359,459
TOTAL EXPENDITURE	5,069,704	4,565,919	90.1%	5,107,569

Note: Estimated Property Tax Revenue of \$1,571,223 are not Reflected in 16/17 Department Budgets

MARINWOOD COMMUNITY SERVICES DISTRICT
PARK DEPARTMENT BUDGET FOR FISCAL YEAR 2016-17

Cost Center **6103011100**

Draft: 5/6/2016

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
EXPENDITURES:							
EXPENDITURE: SALARIES & EMPLOYEE BENEFITS							
5110110		Regular Salaries					
	101000	Administration (Dist Mgr 25%)	24,252	19,588.80	80.8%	24,252	
	10100	Administrative Assistant (20%)	5,247	6,092.07	116.1%	10,000	90.6%
	103000	Rec Director (30%)	29,497	24,959.0	84.6%	29,497	
	102000	Park & Facilities Maintenance	163,071	123,510.38	75.7%	166,130	1.9%
5120110	103000	Overtime, park	<u>500</u>			<u>500</u>	
		Total Regular Salaries	222,567	174,150.25	78.2%	230,379	3.5%
5110210		Extra Hire Salaries					
	103000	Extra Hire Grounds	<u>5,760</u>	<u>5,110.73</u>	88.7%	<u>7,200</u>	25.0%
		Total Extra Hire Salaries	5,760	5,110.73	88.7%	7,200	25.0%
		Total salaries	228,327	179,260.98	78.5%	237,579	4.1%
		Employee Benefits					
5130120	103000	Group Insurance	120,333	114,497.94	95.2%	133,378	10.8%
5130510	103000	PERS	39,255	32,576.58	83.0%	43,015	9.6%
5140115	103000	Workers Compensation Insurance	35,893	27,474.34	76.5%	28,203	-21.4%
5140130	103000	Physician services	500			500	
5140140	103000	Social Security/Medicare	17,467	9,023.91	51.7%	18,175	4.1%
5140145	103000	Unemployment insurance	<u>1,184</u>	<u>630.02</u>	53.2%	<u>1,184</u>	
		Total Benefits & Employer Expense	214,632	184,202.79	85.8%	224,455	4.6%
TOTAL SALARIES & EMPL. BENEFITS			442,959	363,463.77	82.1%	462,034	4.3%

EXPENDITURE: SERVICES & SUPPLIES							
5210120	103000	Consultant fees	2,125	1,805.00	84.9%	1,875	-11.8%
5210131	103000	Legal expenses	11,000	10,568.84	96.1%	1,000	-90.9%
5210210	101000	Audit fees(25%)	3,300	3,520.91	106.7%	3,300	
5210215	101000	Banking fees					
5210230	103000	Payroll services	600	414.91	69.2%	600	
5210525	101000	General insurance	9,225	6,956.14	75.4%	9,639	4.5%
5210530	101000	Legal Settlements					
5210725	103000	Phone & Internet	1,200	931.65	77.6%	1,200	
5210810	103000	Electricity - PG&E	4,160	3,081.94	74.1%	4,160	
5210815	101000	Garbage, dump	19,040	16,422.55	86.3%	20,426	7.3%
5210835	103000	Water & sewer	15,000	11,848.93	79.0%	16,500	10.0%
5210910	103000	Vehicle Maintenance	3,000	2,415.94	80.5%	3,000	
5210920	103000	MERA operations - 10%	1,606	1,606.20	100.0%	1,674	4.2%
5210940	103000	Maintenance - park tractor & equip	1,500	2,285.06	152.3%	1,500	
5211110	103000	Janitorial contract					
5211125	103000	Park and community landscape contract	40,000	34,696.30	86.7%	40,000	
5211130	103000	Creek maintenance					
5211140	103000	Park and community landscape special					
5211220	103000	Equipment Rental	4,200	4,799.70	114.3%	4,200	

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
5211320	103000	Education & training supplies					
5211325	103000	Conferences, mtgs					
5211330	103000	Membership dues	1,900	1,724.25	90.8%	2,025	6.6%
5211340	103000	Training Expense - Park	2,000	1,000.00	50.0%	2,000	
5211440	103000	General travel	800			800	
5211520	103000	Recruiting ads & legal notices					
5211528	103000	Tree Services	11,500	11,100.00	96.5%	13,000	13.0%
5211532	103000	Weed and pest control	2,000	1,609.99	80.5%	2,000	
5211545	101000	Election expense - Board	3,550	3,559.65	100.3%		-100.0%
5211610	103000	Permits, LAFCO share	700	714.86	102.1%	700	
5220110	103000	Office expense	1,000	321.86	32.2%	1,000	
5220130	101000	Reprod. costs, copy machine 10%	650	572.63	88.1%	650	
5220210	103000	Replacement equipment & furnishings	3,000	170.58	5.7%	3,000	
5220215	103000	Small tools	800	692.66	86.6%	800	
5220220	103000	Maintenance - open space	2,500	1,000.00	40.0%	2,500	
5220310	103000	Maintenance supplies, land & buildings	27,000	25,777.58	95.5%	27,000	
5220610	103000	Gasoline, fuel	3,000	2,077.47	69.2%	3,000	
5220810	103000	Misc supplies, community exp					
5220819	103000	Reg supplies	200	(115.64)		200	
5220825	103000	Uniforms & safety clothing	700	996.49	142.4%	900	28.6%
5220826	103000	Food supplies	500	400.00	80.0%	500	
5220827	103000	Household & janitorial supplies	2,000	671.46	33.6%	2,000	
5220828	103000	First Aid supplies	300	300.00	100.0%	300	
5420515		Co Pooled Investments interest					
TOTAL SERVICES & SUPPLIES			180,056	153,927.91	85.5%	171,449	-4.8%
EXPENDITURES: DEBT SERVICE							
5211710	103000	MERA 10% principal	1,600	1,600.87	100.1%	1,667	4.2%
5211715	103000	MERA 10% interest	415	415.08	100.0%	351	-15.4%
TOTAL DEBT SERVICE			2,015	2,015.95	100.0%	2,018	
EXPENDITURES: FIXED ASSETS: (Sch. C)							
5220910	103000	Cap. Outlay - Park Improvements					
5220916	103000	Equipment & tools					
TOTAL FIXED ASSETS							
Board Designated Reserve Goals:							
		<i>Capital Reserve (2.25%)</i>		19,500			
		<i>Unfunded Liabilities (3.25%)</i>		28,200			
		<i>Fund Balance Restoration (1%)</i>		8,700			
		Total:		56,400			
TOTAL CONTINGENCIES & RESERVES							
TOTAL PARK BUDGET			625,030	519,407.63	83.1%	635,501	1.7%

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
REVENUE OTHER THAN TAXES							
		Rebates					
4410125	103000	Interest -Pooled Investments	500	42.14	8.4%	500	
4410127	103000	Interest -Pooled Investment ERAF	100	86.90		100	
4530516	103000	Measure A Parks & Recreation					
4530527	103000	State Grants					
4540510	103000	Fed. Park Srvc					
4511210	103000	HOPTR	1,000	863.87	86.4%		
4570110	103000	Reimbursed expenses					
4710631	103000	Misc. Revenue - contract services					
4710642	103000	Misc. Revenue - Donations	150			150	
4810250	103000	Operating Transfers In					
TOTAL REVENUE OTHER THAN TAXES			1,750	992.91		750	-57.1%
REVENUE SUMMARY							
		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	303,437	288,378.12	95.0%	461,317	52.0%
4110111		SB2557 Admin fees`	(5,323)	(4,130.94)	77.6%	-8,304	56.0%
4110115	103000	Unitary	1,839	1,058.99	57.6%	2,797	52.1%
4110120	103000	Current Unsecured	5,994	6,092.33	101.6%	9,113	52.0%
4110140	103000	Excess ERAF	34,366	34,160.72	99.4%	52,248	52.0%
4110145	103000	PY/Reverse ERAF	1,800	1,889.35	105.0%		-100.0%
4110210	103000	Supplemental	6,259	9,424.00	150.6%	9,516	52.0%
4110215	103000	Supplemental Assessment, Current	143	96.94	67.8%	218	52.4%
4110225	103000	Supplemental Assessment, Redem.	453	134.97	29.8%	689	52.1%
4110310	103000	Prior Secured					
4110510	103000	Prior Unsecured	221	225.23	101.9%	336	52.0%
4560110	103000	In-lieu, Housing					
		Total Estimated Property Tax Revenue:	349,189	337,329.71	96.6%	527,930	
4120610	103000	Special Tax	338,744	321,626.45	94.9%	338,744	
4120611	103000	Administrative fee for Special Tax	(1,200)	890.42		(1,200)	
TOTAL BUDGET FUNDING			688,483	660,839.49	96.0%	866,224	
TOTAL PARK BUDGET			625,030	519,407.63	83.1%	635,501	1.7%

MARINWOOD COMMUNITY SERVICES DISTRICT
RECREATION DEPARTMENT BUDGET FOR FISCAL YEAR 2016-17

6103012100

Draft: 5/6/2016

GL Account	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
EXPENDITURES:							
5110110		Regular Salaries					
	101000	Administration (Dist Mgr 25%)	24,252	20,521.60	84.6%	24,252	0.0%
	101000	Administrative Assistant (40%)	10,494	12,772.71	121.7%	20,000	
	103000	Rec Director (70%)	68,825	58,236.54	84.6%	68,825	0.0%
	103000	Recreation	<u>176,737</u>	<u>153,481.70</u>	<u>86.8%</u>	<u>179,379</u>	<u>1.5%</u>
			280,308	245,012.55	87.4%	292,456	4.3%
5110210		Extra Hire Wages					
	103000	Overtime					
	103000	General	6,000	6,413.96	106.9%	6,000	0.0%
	104000	Building attendant & janitorial	12,900	9,630.00	74.7%	12,900	0.0%
	105000	Pool salaries	140,000	112,378.40	80.3%	145,000	3.6%
	106000	Aquatics	45,000	39,937.37	88.7%	50,000	11.1%
	107000	Summer programs	357,581	294,595.51	82.4%	353,858	-1.0%
	108000	Preschool	105,000	79,719.03	75.9%	97,500	-7.1%
	109000	Tennis	0	697.50		0	
	110000	Youth programs	28,300	21,209.88	74.9%	65,200	130.4%
	111000	Adult programs	2,000	2,225.00	111.3%	2,000	0.0%
	112000	Community events	700	588.50	84.1%	600	-14.3%
	113000	Swim team wages	<u>50,000</u>	<u>33,426.45</u>	<u>66.9%</u>	<u>50,000</u>	<u>0.0%</u>
			747,481	600,821.60	80.4%	783,058	4.8%
		Total Wages	1,027,789	845,834.15	82.3%	1,075,515	4.6%
		Benefit & Employer Expenses					
5130120	103000	Group insurance	95,952	87,371.36	91.1%	93,009	-3.1%
5130510	103000	PERS	43,816	41,423.55	94.5%	48,882	11.6%
5140115	103000	Workers Compensation Ins.	45,924	58,232.28	126.8%	40,404	-12.0%
5140130	103000	Physician services	500		0.0%	500	0.0%
5140140	103000	Social Security/Medicare	79,128	74,183.75	93.8%	81,703	3.3%
5140145	103000	Unemployment Insurance	<u>21,000</u>	<u>18,970.00</u>	<u>90.3%</u>	<u>22,500</u>	<u>7.1%</u>
			286,321	280,180.94	97.9%	286,998	0.2%
TOTAL SALARIES & EMPL. BENEFITS			1,314,110	1,126,015.09	85.7%	1,362,512	3.7%
5210120	103000	Consultant fees	2,125	1,805.00	84.9%	1,875	-11.8%
5210122	103000	Marketing expense	30,000	30,183.84	100.6%	30,000	0.0%
5210128	103000	Fingerprints	5,000	4,326.00	86.5%	5,500	10.0%
5210131	103000	Legal expenses	2,500	2,208.10	88.3%	2,000	-20.0%
5210146		Recreation Program Contracts					
	107000	Summer program contracts	32,907	27,811.70	84.5%	25,624	-22.1%
	109000	Tennis contracts	44,000	38,012.97	86.4%	44,000	0.0%
	110000	Youth Program contracts	31,215	27,849.70	89.2%	32,675	4.7%
	111000	Adult program contracts	25,450	25,340.96	99.6%	26,450	3.9%
	112000	Community Recreation contracts	0			0	
5210210	101000	Audit fees	3,300	3,945.88	119.6%	3,300	0.0%

GL	Functional	Expense	Budget	Actual	% Budget	Budget	%
Account	Area	Object	2015-16	4/30/2016	2015-16	2016-17	Change
5210215	103000	Banking services	800	818.50	102.3%	800	0.0%
5210230	103000	Payroll services	3,500	2,593.52	74.1%	3,500	0.0%
5210525	103000	General insurance	8,500	5,887.67	69.3%	8,500	0.0%
5210530	101000	Legal settlements					
5210725	103000	Phone & Internet	3,580	1,603.00	44.8%	3,080	-14.0%
5210810	103000	Gas & Electricity - PG&E	36,400	31,023.38	85.2%	36,400	0.0%
5210815	101000	Garbage, dump	5,440	4,698.84	86.4%	5,836	7.3%
5210835	103000	Water & sewer	8,196	5,664.77	69.1%	8,000	-2.4%
5211110	104000	Janitorial contract	25,000	18,538.25	74.2%	25,000	0.0%
5211115	104000	Maintenance - special bldg*	0			0	
5211315		Staff training					
	103000	Recreation training expense	400	709.51	177.4%	800	100.0%
	105000	Pool training	1,200	935.22	77.9%	1,300	8.3%
5211320	103000	Books, publications, reference mat'l					
5211325	103000	Conferences, mtgs	3,000	1,266.56	42.2%	3,000	0.0%
5211330	103000	Membership dues	2,200	2,377.25	108.1%	2,500	13.6%
5211440	103000	General travel	2,000	766.79	38.3%	2,000	0.0%
5211520	103000	Publication & legal notices	500	740.00	148.0%	500	0.0%
5211545	101000	Election expense	1,750	575.93	32.9%	0	-100.0%
5211610	101000	Permits, LAFCO	1,700	1,419.86	83.5%	1,700	0.0%
5220110	103000	Office expense	20,500	17,613.96	85.9%	20,500	0.0%
5220130	101000	Copy machine 60%, + outside printing	6,200	3,435.83	55.4%	6,200	0.0%
5220215	105000	Maintenance - pool misc & equipment	35,000	16,296.07	46.6%	20,000	-42.9%
5220310	104000	Maintenance - Community Ctr	8,500	8,954.92	105.4%	6,000	-29.4%
5220810	105000	Pool chemicals	14,000	10,924.96	78.0%	12,000	-14.3%
5220819		Recreation supplies					
	103000	General recreation supply	3,000	3,566.97	118.9%	3,000	0.0%
	104000	Building rec supply		112.39			
	105000	Pool Supplies	6,500	2,796.44	43.0%	6,500	0.0%
	106000	Aquatic Supplies	6,000	4,544.15	75.7%	6,000	0.0%
	107000	Summer program expense	157,700	146,888.73	93.1%	142,900	-9.4%
	108000	Preschool supplies	1,000	1,002.62	100.3%	1,000	0.0%
	109000	Tennis class supplies	600	312.00	52.0%	600	0.0%
	110000	Youth Program expense	7,700	7,218.21	93.7%	12,700	64.9%
	111000	Adult program expense	2,000	1,447.88	72.4%	2,000	0.0%
	112000	Community Recreation expense	16,400	17,553.06	107.0%	14,550	-11.3%
5220825	105000	Pool guard clothing	1,500	692.35	46.2%	1,500	0.0%
5220826	105000	Vending machine supplies	11,000	8,676.30	78.9%	10,500	-4.5%
5220827	103000	Janitorial supplies	12,000	10,638.23	88.7%	12,000	0.0%
5220828		First aid supply					
	105000	Pool first aid	1,000	361.82	36.2%	1,000	0.0%
	107000	Summer first aid supply	500	102.89	20.6%	500	0.0%
5420500	103000	Interest on County Pooled Invest.	0			0	
TOTAL SERVICES & SUPPLIES			591,763	504,242.98	85.2%	553,790	-6.4%
5211710	103000	Principal, expansion loan	50,000	47,974.13	95.9%	55,000	10.0%
5211715	103000	Interest, expansion loan	7,425	7,425.00	100.0%	4,538	-38.9%

GL Account	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
TOTAL LOAN PAYMENT			57,425	55,399.13	96.5%	59,538	3.7%
5220910	103000	Building and Pool Improvements	25,000	24,950.00	99.8%	0	-100.0%
5220916	103000	Rec Equipment	0			0	
TOTAL FIXED ASSETS			25,000	24,950.00		0	

Contingency, General (fund bal. unbudgeted)

Board Designated Reserve Goals:

	<i>Capital Reserve (2.25%)</i>	44,700
	<i>Unfunded Liabilities (3.25%)</i>	64,600
5450150	<i>Fund Balance Restoration (1%)</i>	19,900
	Total:	129,200

Contingency for emergencies

TOTAL CONTINGENCIES & RESERVES			0			0	0
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TOTAL BUDGET RECREATION			1,988,298	1,710,607.20	86.0%	1,975,840	-0.6%
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REVENUE

4410125	103000	Interest - pooled investments	500		0.0%	500	0.0%
4410127	103000	Interest - ERAF					
4410215	105000	Pool facility & group picnic rent	16,000	13,295.54	83.1%	20,000	25.0%
4410225	104000	Building rental	43,000	44,081.72	102.5%	43,000	0.0%
4511210	103000	HOPTR	1,200	1,180.52	98.4%		-100.0%
4530516	103000	Measure A Parks & Recreation					
4570110	103000	Reimbursed expenses	500	2,471.72	494.3%	500	0.0%
4631912		Vending & advertising					
	105000	Vending sales	17,000	15,067.27	88.6%	16,000	-5.9%
	103000	Ad sales	7,000	8,239.05	117.7%	7,000	0.0%
4631914	112000	Community recreation activities	20,670	16,369.87	79.2%	17,695	-14.4%
4631915	109000	Tennis	59,000	57,439.28	97.4%	59,000	0.0%
4631917	105000	Pool revenue - Drop-in/Passes	82,000	64,636.65	78.8%	82,000	0.0%
	106000	Aquatics, swim classes	105,000	142,255.91	135.5%	120,000	14.3%
	113000	Swim team reimbursement	57,000	63,168.86	110.8%	57,000	0.0%
4631918	105000	Pool membership	60,000	73,272.93	122.1%	60,000	0.0%
4631919	111000	Adult Programs	36,385	39,555.33	108.7%	43,225	18.8%
4631920	107000	Summer Programs	843,495	905,800.00	107.4%	814,416	-3.4%
4631922		Youth Program revenue					
	108000	Preschool	133,000	101,061.90	76.0%	123,500	-7.1%
	110000	Youth Programs	112,790	109,034.37	96.7%	199,050	76.5%
4640329	103000	Unused credit		1,453.19			
4710615	103000	Donations	1,000		0.0%	1,000	0.0%
4710642	103000	Miscellaneous	25,150	27,128.42	107.9%	250	-99.0%
TOTAL NON-TAX REVENUE			1,620,690	1,685,512.53	104.0%	1,664,136	2.7%

Total restricted funds & 6/30 balance budgeted

0

Other Revenue:

Revenue other than taxes	1,620,690		0.0%	1,664,136	2.7%
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GL Account	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
Estimated Property Tax Revenue:							
4110110	103000	Current Secured	414,629	394,073.26	95.0%	281,458	-32.1%
4110111	103000	Tax Admin fee - contra revenue	(7,274)	(5,644.98)	77.6%	(5,066)	-30.4%
4110115	103000	Unitary	2,514	1,447.11		1,706	-32.1%
4110120	103000	Current Unsecured	8,191	8,325.26	101.6%	5,560	-32.1%
4110140	103000	Excess ERAF	46,961	46,681.18	99.4%	31,878	-32.1%
4110145	103000	P/Y ERAF/Reverse ERAF	2,500	2,581.83	0.0%	0	-100.0%
4110210	103000	Supplemental	8,553	6,860.01		5,806	-32.1%
4110215	103000	Supplemental , unsecured	196	132.46	67.6%	133	-32.1%
4110225	103000	Supplemental Assessment, Redem.	620	127.81	20.6%	421	-32.1%
4110310		Prior Year Secured	0			0	
4110510	103000	Prior Unsecured	302	307.79		205	-32.1%
4560110	103000	In-lieu, Housing	<u>0</u>				#DIV/0!
			477,192	454,891.73		322,101	-32.5%
TOTAL BUDGET FUNDING			2,097,882	2,140,404.26	102.0%	1,986,237	-5.3%
TOTAL RECREATION BUDGET			1,988,298	1,710,607.20	86.0%	1,975,840	-0.6%

**MARINWOOD COMMUNITY SERVICES DISTRICT
FIRE DEPARTMENT BUDGET FOR FISCAL YEAR 2016-17**

Cost Center 6103013100

Draft: 5/6/2016

Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
EXPENDITURES: SALARIES & EMPLOYEE BENEFITS						
5110110	Regular Salaries					
101000	Administration (Dist Mgr 50%)	48,504	41,976.00	86.5%	48,504	0.0%
101000	Administrative Assistant (40%)	10,494	12,720.99	121.2%	20,000	90.6%
103000	Sal. Fire Chief	107,432	90,904.00	84.6%	107,432	0.0%
103000	Sal. Firefighters	848,777	689,451.01	81.2%	851,631	0.3%
5110313	Holiday Pay	38,291	16,176.12	42.2%	38,501	0.5%
5110319	FLSA; Shift Differential	21,494	23,172.03	107.8%	31,963	48.7%
5120110	Overtime - General	85,000	176,769.51	208.0%	100,000	17.6%
5120110	Overtime - OES (Reimbursed)		166,351.68			
	Total salaries	1,159,991	1,217,521.34	105.0%	1,198,031	3.3%
5130120	Group Insurance	287,743	276,507.22	96.1%	288,363	0.2%
5130510	PERS	337,462	282,095.51	83.6%	364,136	7.9%
5140115	Workers Compensation	144,561	115,392.21	79.8%	113,520	-21.5%
5140130	Physicians Services	4,100	2,510.68	61.2%	4,100	0.0%
5140140	Social Security/Medicare	88,739	83,153.30	93.7%	91,649	3.3%
5140145	Unemployment Insurance	3,108	3,157.66	101.6%	3,108	0.0%
	Total Benefits & Employer Expense	865,713	762,816.58	88.1%	864,876	-0.1%
510000	TOTAL SALARIES & EMPLOYEE BENEFITS	2,025,705	1,980,337.92	97.8%	2,062,907	1.8%
EXPENDITURES: SERVICES AND SUPPLIES						
5210120	Consultant fees	20,050	20,019.05	99.8%	3,750	-81.3%
5210128	Fingerprinting	300	117.80	39.3%	300	0.0%
5210131	Legal Expense	45,000	33,170.31	73.7%	15,000	-66.7%
5210210	Audit	6,600	8,863.21	134.3%	6,600	0.0%
5210215	Banking fees	600	818.50	136.4%	600	0.0%
5210230	Payroll services	4,000	3,800.37	95.0%	4,200	5.0%
5210525	General Insurance	13,502	9,994.68	74.0%	14,660	8.6%
5210530	Legal settlements					
5210725	Telephone, broadband, cell	8,000	6,804.25	85.1%	8,000	0.0%
5210810	Gas & Electricity - PG&E	11,450	10,361.93	90.5%	9,450	-17.5%
5210815	Garbage Removal	2,720	3,904.03	143.5%	2,918	7.3%
5210835	Water (\$100/mo) & Sewer (40%)	1,800	1,231.68	68.4%	1,800	0.0%
5210910	Vehicle maintenance	25,000	11,437.48	45.7%	25,000	0.0%
5210920	MERA operation (90% of total)	14,456	14,455.80	100.0%	15,069	4.2%
5210925	Radio Maintenance & Equipment	3,918	2,983.80	76.2%	5,518	40.8%
5211140	Vegetation management	0			10,000	
5211310	Special programs, awards & incentives	3,000	2,898.67	96.6%	3,000	0.0%
5211320	Educational Materials (Train/Prev/NERT)	5,000	4,434.00	88.7%	5,000	0.0%
5211325	Conferences & meeting expense	1,000	17.78	1.8%	1,000	0.0%
5211330	Memberships, Dues (partially offset by payroll ded.)	2,500	5,277.74	211.1%	2,500	0.0%

SAP	Functional	Expense	Budget	Actual	% Budget	Budget	%
	Area	Object	2015-16	4/30/2016	2015-16	2016-17	Change
5211340	103000	Training / Testing (inc.EMT,CPR, FPO, TO)	8,000	1,644.78	20.6%	8,000	0.0%
5211440	103000	Routine Travel	2,500	2,417.70	96.7%	1,000	-60.0%
5211520	103000	Publications, Legal Notices	400	675.65	168.9%	400	0.0%
5211545	101000	Election Exp. (Board, Paramedic)	6,000	4,135.57	68.9%	-	-100.0%
5211610	103000	County fees, LAFCO share, Hazmat	5,960	2,929.72	49.2%	5,960	0.0%
5220110	103000	Office expense	7,000	6,546.63	93.5%	7,000	0.0%
5220130	101000	Reprod. costs - Xerox 30%	3,000	1,717.85	57.3%	3,000	0.0%
5220210	103000	In-house apparatus & equipment maintenance	5,000	5,305.97	106.1%	5,000	0.0%
5220215	103000	Hydrant Maint.	1,500	22.04	1.5%	1,500	0.0%
5220220	103000	Small tools	500	740.34	148.1%	500	0.0%
5220310	103000	Building Maintenance	9,400	11,270.65	119.9%	9,400	0.0%
5220610	103000	Gasoline, fuel	9,000	5,041.88	56.0%	9,000	0.0%
5220810	103000	Miscellaneous supplies	24,586	22,491.78	91.5%	31,616	28.6%
5220825	103000	Uniforms & personal Supplies	7,062	5,004.56	70.9%	7,062	0.0%
5220826	103000	Food, emergency supplies	2,500	2,126.87	85.1%	1,500	-40.0%
5220827	103000	Janitorial & Building Supplies	3,000	2,040.37	68.0%	3,000	0.0%
TOTAL SERVICES & SUPPLIES			264,304	214,703.44	81.2%	228,303	-13.6%
EXPENDITURES: DEBT SERVICE							
5211710	103000	Long-term debt principal <i>MERA bond share - 15003</i> <i>Building loan - 55000</i>	64,408	62,381.96	96.9%	70,003	8.7%
5211715	103000	Long-term debt interest <i>MERA bond share - 3160</i> <i>Building loan - 4538</i>	11,161	11,160.76	100.0%	7,698	-31.0%
TOTAL LOAN PAYMENT			75,569	73,542.72	97.3%	77,701	2.8%
EXPENDITURES: FIXED ASSETS							
5220910	103000	Improvements	15,838	94.16		16,238	2.5%
5220916	103000	Equipment - (Engine Lease, SCBA's, Ballistics)	43,000	42,752.99		87,120	102.6%
TOTAL FIXED ASSETS			58,838	42,847.15		103,358	75.7%
EXPENDITURES: CONTINGENCIES & RESERVES							
Board Designated Reserve Goals:							
		<i>Capital Reserve (2.25% of Total Rev)</i>	<i>55,900</i>				
		<i>Unfunded Liabilities Reserve (3.25%)</i>	<i>80,700</i>				
		<i>Fund Balance Restoration (1%)</i>	<i>24,800</i>				
		<i>Total Board Designated Reserve:</i>	<i>161,400</i>				
TOTAL CONTINGENCIES & RESERVES			0			-	
TOTAL BUDGET			2,424,416	2,311,431.23	95.3%	2,472,268	2.0%

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/2016	% Budget 2015-16	Budget 2016-17	% Change
REVENUE: BUDGET FUNDING - FIRE DEPT.							
Estimated Property Tax Revenue:							
4110110	103000	Current Secured	655,109	622,426.96	95.0%	630,192	-3.8%
4110111	103000	Admin fee for tax collection	(11,489)	(8,916.08)		(11,343)	-1.3%
4110115	103000	Unitary	3,970	2,285.67	57.6%	3,820	-3.8%
4110120	103000	Current Unsecured	12,937	13,149.50	101.6%	12,449	-3.8%
4110140	103000	Excess ERAF	74,174	73,731.52	99.4%	71,375	-3.8%
4110145	103000	P/Y ERAF /Reverse ERAF	4,000	4,077.93	0.0%	0	
4110210	103000	Supplemental Assessment, Current	13,510	10,835.18	80.2%	13,000	-3.8%
4110215	103000	Supplemental Assessment, Unsecured	309	209.22	67.7%	297	-3.9%
4110225	103000	Supplemental Assessment, Redem.	979	201.87	20.6%	942	-3.8%
4110310	103000	Prior Year Secured	0			0	
4110510	103000	Prior Unsecured	477	486.14	101.9%	459	-3.8%
4560110	103000	In-lieu, Housing	0				
Total Estimated Property Tax Revenue:			753,976	718,487.91	95.3%	721,191	-4.3%
4120610	103000	Special Tax	992,346	944,830.01	95.2%	1,024,443	3.2%
4120611	103000	Admin fee for Special Tax collection	(3,600)	(2,621.21)	72.8%	(3,600)	0.0%
4220115		Plan Review fees	5,000	1,459.00	29.2%	5,000	0.0%
4410125		Interest - Pooled Investments	500		0.0%	500	0.0%
4410127		Interest - excess ERAF					
4511210	103000	HOPTR	1,800	1,864.59			
4530527		Grants - two vegetation management projects					
4570110		Expense reimbursements	0				
4631145		Contracts for service	81,378	71,580.00	88.0%	82,551	1.4%
4631740		Emergency Response Fees (billable)	10,000	348.00		10,000	
4640321		CSA 13 contract	599,391	421,311.00	70.3%	631,853	5.4%
4640415		OES reimbursement	25,000	323,875.23			
4710615		San Rafael Reimbursement (SSA & Paramedic)				11,000	
4710642		Miscellaneous revenue	100	2,778.50		100	0.0%
TOTAL FIRE BUDGET FUNDING			2,465,891	2,483,913.03	100.7%	2,483,038	0.7%
TOTAL FIRE BUDGET			2,424,416	2,311,431.23	95.3%	2,472,268	2.0%

**MARINWOOD COMMUNITY SERVICES DISTRICT
STREET LIGHTING BUDGET FOR FISCAL YEAR 2016-17**

Cost Center **6103014100**

Draft: 5/6/16

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/16	% Budget 2015-16	Budget 2016-17	% Change
EXPENDITURES: SERVICES & SUPPLIES							
5220110	103000	CSD Admin overhead - (chg to office exp)					
5210237	103000	Special Tax admin					
5210825	103000	Street Light power (295 lights)	17,500	10,868.73	62.1%	17,500	0.0%
5210915	103000	Street Light maint	14,210	13,403.35	94.3%	6,210	-56.3%
5211520	103000	Publication, legal notices					
5211610	103000	Marin General Services Authority admin fee	250	201.00	80.4%	250	0.0%
5220916	103000	New street lights	0			0	
		TOTAL SERVICES AND SUPPLIES	31,960	24,473.08	76.6%	23,960	-25.0%
EXPENDITURES: CONTINGENCIES & RESERVES							
	103000	Contingency, Special:					
9000010		Major maintenance contingency	0			0	#DIV/0!
		TOTAL CONTINGENCIES & RESERVES	0			0	
		TOTAL BUDGET	31,960	24,473.08	76.6%	23,960	-25.0%
BUDGET FUNDING							
		Taxes					
4120610	103000	Service charge - \$15.00 per impr. par.	24,060	22,999.50	95.6%	24,060	0.0%
4120611	103000	Tax collection fee - contra revenue	(100)	(64.37)	64.4%	(100)	
4410125	103000	Interest - Co. Pooled Investments					
4570110	103000	Rebate from PG&E for LED retrofit					
4810135	103000	Loan Proceeds					
		6/30 fund balance budgeted	0			0	
		TOTAL BUDGET FUNDING	23,960	22,935.13	95.7%	23,960	0.0%

MARINWOOD COMMUNITY SERVICES DISTRICT
"MEASURE A" BUDGET FOR FISCAL YEAR 2016-17
FUND: 73701

Draft: 5/6/16

SAP	Functional Area	Expense Object	Budget 2015-16	Actual 4/30/16	% Budget 2015-16	Budget 2016-17	% Change
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EXPENDITURES:

PARK - SAP Cost Center: 6103011000

5220910	103000	Capital Outlay - Park Improvements	22,000		0.0%	80,900	267.7%
5220916	103000	Equipment & Tools - Park	15,000	15,999.00			

RECREATION - SAP Cost Center: 6103012000

5220910	103000	Building and Pool Improvements	25,000	11,900.00	47.6%		-100.0%
5220916	103000	Rec Equipment					

TOTAL MEASURE A BUDGET			62,000	27,899.00	45.0%	80,900	30.5%
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REVENUE:

PARK - SAP Cost Center: 6103011000

4530516	103000	Measure A - Park	37,000	38,000.00	102.7%	80,900	118.6%
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RECREATION - SAP Cost Center: 6103012000

4530516	103000	Measure A - Recreation	29,630	42,061.46	142.0%		-100.0%
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TOTAL MEASURE A FUNDING			66,630	80,061.46	120.2%	80,900	21.4%
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Memo

To: Eric Dreikosen
From: Jeff Naylor
Date: May 6, 2016
Re: Marinwood CSD Unfunded Future Liabilities Status Report

The ad hoc committee formed to look into unfunded liabilities has completed their core analysis. The principal information has been published in previous board packets.

Marinwood still has a substantial unfunded liability for pensions and OPEB.

1. All employees hired after January 2012 are covered by the PEPRA pension reform program which is not expected to add materially if at all to the District's unfunded pension liabilities. This includes future hires new to the CalPERS system.
2. We continue to make Annual Required Contributions (ARC) towards the unfunded future liability in addition to current payroll contributions on our pension liability.
3. If there is no reduction in the discount rate used by CalPERS (7.5%) or substantial changes in staff compensation, Marinwood's unfunded liability would decrease from \$2.9M to \$876K by the 2021/22 fiscal year.
4. The Other Post-Employment Benefits (OPEB) liability, currently at \$2.3M, continues to grow and if we do not start to commit funds against it the unfunded liability will exceed the pension liability in the next fiscal year.
5. Total unfunded pension and OPEB liability at fiscal year-end 2015 was \$5.085M

Next steps

The committee will

- o work to identify an irrevocable trust in which to invest available funds to offset the OPEB liability.
- o Confirm savings from paying Pension ARC upfront and discuss reviewing this option on an annual basis

District Manager Report
May 10, 2016
Submitted by: Eric Dreikosen, District Manager

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

Accounting System Migration:

This past week, Dan Hom was able to assist us further with the implementation of our QuickBooks accounting software. We uploaded SAP transactions from FY 2006 to present. Meaning, we now have historical record within the system of all accounting transactions conducted for the past 10 years. Dan also assisted with an upload of current fiscal year transactions through 12/31/15.

The County has announced training dates for the new Munis system as mid to late May. Both Carolyn Sullivan and I have registered for various sessions, as we will still need to interact with the Munis system to some degree at least through Q1 of FY16-17. As of now, the detailed FY 2016-2017 budget will not be entered into Munis.

The recommended plan is to utilize QuickBooks as our official system of record effective July 1, 2016. The FY 2016-2017 budget will be entered into QuickBooks. Immediately following close of FY 2015-2016, all 15-16 transactions will be uploaded into QuickBooks as well. Hopefully by the beginning of Q2 the County will have completed the custom interface needed to perform daily transaction uploads, lessening the need to utilize the Munis system.

LAFCO Municipal Service Review Study:

In follow up to the last board meeting regarding LAFCO's presentation, I have been informed that there has been a delay in the approval of the study. They anticipate the study to be approved by the Commission at their June meeting and do not anticipate any changes from the original staff proposal. This may push the completion of the study back by approximately three months, the length of time between meetings.

May 5, 2016

To: Marinwood Board of Directors
From: Chief Tom Roach
Re: Activity Summary for April 2016

FULL TIME PAID STAFFING

Eleven (10) full time paid personnel and One (1) Temporary Firefighter including:
Fire Chief Tom Roach
“A” shift- Captain Heine, Engineer Smith, Firefighter Brackett
“B” shift- Captain Bagala, Engineer Papanikolaou, Firefighter Selvitella, Firefighter Smith
“C” shift- Captain White, Engineer Correa, Probationary Firefighter Sean Day
One firefighter off on industrial disability leave, and one firefighter off on sick leave with another injury.

VOLUNTEER STAFFING

21 Current Volunteers including:
One Volunteer Battalion Chief
2 Volunteer Firefighter/AO’s
8 Volunteer Firefighters qualified as “responders” (includes AO’s & Captains)
13 Volunteer Firefighter qualified as a “non responder”
Volunteer responder testing for 4 volunteers happened during April. All four passed the written examination.

EMERGENCY CALLS

Below are emergency calls for March 2016. The department ran 83 emergency responses in April to April 28. Most were medical in nature. The department did respond one power pole fire in Marinwood near the freeway and three structure fires around San Rafael.

	April 2016 Response Report						
	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	TOTAL
Marinwood	16	0	7	1	0	na	24
CSA 13	0	1	0	0	0	na	1
New JPA (east of 101)	21	7	13	0	0	na	41
Old JPA (mont marin)	0	1	1	1	0	na	3
SR Mutual Aid	5	1	0	3	0	0	9
MC JPA	2	0	1	0	0	0	3
Novato Matrix	0	0	0	0	0	2	2
Others (list)	0	0	0	0	0	0	0
Total number	44	10	22	5	0	2	83

COMMUNITY SERVICE/PREVENTION/ASSOCIATION MEETINGS

- I completed two final inspections of new solar systems in Marinwood.
- A Fire Commission meeting was held in April.
- I completed one fire sprinkler inspection in Marinwood during April.
- I attended the San Rafael/Larkspur/Marinwood Administrative staff meeting to discuss issues with our operational area in March.
- A Lion Club Marinwood CERT Team Meeting was held at the firehouse in April.
- I attended the monthly MERA Executive Board Meeting and the Governing Body Meeting in April
- The on duty engine company attended a CERT Block Party on Juniperberry and spoke to the importance of being prepared.
- Eric and I worked on the draft FD 2016/17 budget in April.
- I had one meeting with an architect about a remodel in Marinwood to discuss and review the plans.
- Three volunteers cooked pancakes at the YMCA and gave out helmets and stickers to kids looking at the engine during the YMCA Healthy Kids Day.
- Ryan Brackett and I met with Frank Cox to review his Get Ready Power Point for his Get Ready Class in April.
- The Type 3 engine and one volunteer attended the Oakview Preschool Touch a Truck Day during April.
- Two ride to school fundraisers were done during April.

TRAINING

- Six minutes of Safety training was reviewed daily by on duty staff.
- Department Personnel continued with the Target Safety Training Program during March.
- Sean Day continued to develop his paramedic skills. He attended a CQI training and took one one day ALS level trainings during April.
- Five volunteers are attending the Santa Rosa Fire Academy from February to May.
- On duty staff went through EMS Training through CMTC during April.
- Four volunteer drills were held in April. EMS, new engine training, and interview skills were topics.
- Paramedic candidate interviews were held during April with a list being established for the next hire.

MAINTENANCE

- All 4 department vehicles underwent a comprehensive monthly check during April.
- The new engine continued to have some warranty work done Sacramento. It is back and should be in service in early May.
- All gas-powered equipment was checked weekly during the month.
- All vehicle batteries were serviced and charged on a weekly basis during the months.

May 5, 2016

To: Marinwood Board of Directors
From: Chief Roach

Re: New Engine Update, Succession Planning for Paramedic Program, CERT,

New Engine Update

The new engine is here and working!!! Staff continues to train with it every day. I anticipate it being in service the first or second week of May.

Succession Planning for implementation of Paramedic Positions

The department's most recent hire, Sean Day, is qualified and certified to act as a paramedic. There are still some details to work out regarding the creation of the paramedic position with the employee group. I think it is important to work out these details with the employee group to help make the implementation and the longevity of this program a success. In the meantime Sean is functioning as an EMT while working at Marinwood. He has been attending the monthly run review training's at Kaiser, he has completed all of his paramedic recertification's, he has been assigned and is completing additional on line Target Safety medical training, and he is doing ride along time on his off days on San Rafael's rescue ambulances. Additional, if time allows, Sean will work some shifts in the emergencies around Marin for additional patient contacts and he is continually looking for paramedic training classes offered around the bay area.

The paramedic recruitment for the department established a list after interviews were held in late April. I had a Chief's interview with the number 1 candidate and am putting him through a background check should a position become available. He is extremely excited about the possibility of working in Marinwood.

Additionally-one of the injured employees has returned to work!!!

CERT

I continue to work with the Lions Club and Marinwood CERT Committee to further the Communities Disaster Preparedness. Monthly meetings are held, a grant for disaster supplies was written, getting additional community members CERT trained is on going.

There was no Fire Commission Meeting in May due to lack of a quorum.

RESOLUTION NO. 2016-02

**RESOLUTION OF THE BOARD OF DIRECTORS OF
MARINWOOD COMMUNITY SERVICES DISTRICT
(Section 21156, Government Code)**

WHEREAS, Marinwood Community Services District (hereinafter referred to as "Agency") is a contracting agency of the California Public Employees' Retirement System; and

WHEREAS, the California Public Employees' Retirement Law requires that a contracting agency determine whether an employee of such agency in employment in which he/she is classified as a local safety member is disabled for purposes of the California Public Employees' Retirement Law and whether such disability is "industrial" within the meaning of such Law; and

WHEREAS, an application for industrial disability retirement of John Bagala employed by the Agency in the position of Firefighter Captain has been filed with the Public Employees' Retirement System; and

WHEREAS, the Board of Directors of the Agency has reviewed the medical and other evidence relevant to such alleged disability,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors find and determine and it does hereby find and determine that John Bagala is incapacitated within the meaning of the Public Employees' Retirement Law for performance of his duties in the position of Firefighter Captain; and

BE IT FURTHER RESOLVED that the Board of Directors find and determine and it does hereby find and determine that such disability is a result of injury or disease arising out of and in the course of employment. Neither said John Bagala nor the agency Marinwood Community Services District has applied to the Workers' Compensation Appeals Board for a determination pursuant to Section 21166 whether such disability is industrial; and

BE IT FURTHER RESOLVED that the member was, or will be, separated from his employment in the position of Firefighter Captain after expiration of his rights under Section 21164 Government Code, effective May 11, 2016 and that no dispute as to the expiration of such leave is pending. His last day on pay status is May 10, 2016.

There is not a possibility of third party liability; and

Advance Disability Pension Payments will be made. The payments will be made in accordance with the Labor Code; and

The primary disabling condition is orthopedic.

PASSED AND ADOPTED at a regular meeting of the Marinwood Community Services District Board of Directors held on the 10th day of May 2016, by the following vote:

Directors for:
Directors against:
Directors absent:

Agency: _____
Justin Kai, President of Board

Attest: _____
Title: Secretary to Board of Directors

MARINWOOD COMMUNITY SERVICES DISTRICT
DRAFT MINUTES OF PARK AND RECREATION COMMISSION MEETING

April 26, 2016

Time and Place: 7:30 Marinwood Community Center Classroom.

Present:

Commissioners: John Tune, Shane Valentine, Kimberly Call and Jon Campo.

Staff: District Manager Eric Dreikosen, Recreation Director Shane DeMarta and Administrative Assistant Carolyn Sullivan.

Board Members: Jeff Naylor.

Others present: Linda Barnello and Mary O'Mara.

Agenda

No changes or additions.

M/s Tune/Campo to approve agenda as presented. Ayes: Campo, Tune, Call and Valentine. Nays: None. Motion carried unanimously.

Presentation by Marin Link Explaining Organizational Mission and Services Potentially Available to Marinwood CSD

Valentine commented he had invited Mary O'Mara from Marin Link to speak to the Commission. O'Mara spoke on the services that Marin Link could provide to the CSD. Marin Link would sponsor CSD and provide use of the 501c3 for grant writing purposes. O'Mara stated each potential project would have a separate bank account and only take in charitable dollars; Marin Link would implement a 5%-8% fee. Call asked if Marin Link could help the CSD find applicable grants. O'Mara replied yes, but the CSD needs a specific plan to begin with. Campo asked if there would be any obligations. O'Mara replied Marin Link requests insurance. Barnello stated she read that the CSD would be charged a \$250 fee if the CSD doesn't raise at least \$2,000 in funds. O'Mara replied yes. Call commented the Commission needs to plan ahead for the plantings of Valley Oaks. Campo commented the Commission needs a list of all potential projects and priorities; the Commission should look at all programs and access what needs the most attention.

Public Comment

Barnello commented too much money is being spent on bands for Music in the Park.

Draft Minutes of March 22, 2016 Park and Recreation Commission Meeting

M/s Campo/Tune to approve draft minutes of March 22, 2016. Ayes: Campo, Tune and Valentine. Abstaining: Call. Nays: None. Motion carried unanimously.

Review of Draft Board Minutes of April 12, 2016

No comments.

Fiscal Year 2016/2017 "Measure A" Expenditure Plan

Dreikosen commented the tennis court resurfacing will occur in FY 2015/2016 budget, but there will be about \$24,000 in carry over funding to FY 2016-2017 as well as an estimated \$80,000 in revenues to be expected. Staff recommends using all funds for repair and or replacement of the park maintenance shed. Call stated she would like to dedicate money for tree planting. Tune replied staff would need to monitor the juvenile trees very closely for 3 -5 years to ensure their healthy growth. Dreikosen stated Measure A funds are mostly for Capital Expenditures. Valentine commented staff recommendation is to move forward with funding for the Maintenance shed. Tune, Campo and Valentine agree with staff recommendations.

M/s Campo/ Tune to approve Measure A expenditure plan to dedicate funds towards the Park Maintenance shed repair and/or replacement.

Call stated she would like to amend the motion to add \$1500.00 for the purchase and plantings of Valley Oak trees. Call's motion failed for lack of second.

Original motion was placed back on the table.

M/s Campo/ Tune to approve Measure A expenditure plan to dedicate funds towards the Park Maintenance shed repair and/or replacement. Ayes: Campo, Tune, Call and Valentine. Nays: None. Motion carried unanimously.

Update: Park Maintenance Shop Repair/Replacement as assigned by Board of Directors

Tune reported that he received a quote from Tuff Shed as well as had another walk through meeting with DeMarta. The eastern portion of the shed may be salvageable with a new roof, but the western section needs to be demolished. Tuff Shed provided a quote of about \$15,000 for a new western section. The shed would need plumbing, electricity and drainage which is not included in the price. The concrete slab is currently below grade; it will need to be raised by the addition of another slab. The quote received is the same footprint of the current western section. Call commented the CSD needs to figure out permitting before the project goes too much further. Dreikosen commented he will be having a contractor look at the site soon to advise on permitting and potential environmental issues.

Examination of Current Community Events and Discussion of Potential Additional Community Events

Campo asked if the Recreation Department had considered hosting a Makers Fair. DeMarta replied it has been difficult to find anyone available for Makers fairs. Call asked if the Recreation Department would consider holding a bake sale. DeMarta replied that would be difficult due to food permitting issues.

Park and Recreation Reports

No additions.

Requests for Future Agenda Items

- Native Tree planting schedule
- Discussion re: Park bathroom near pool complex
- Marketing platforms

The meeting concluded at 9:52PM.

The date of the next Park and Recreation Commission meeting is May 24, 2016 at 7:30PM at Creekside Park in Lucas Valley Estates.

Respectfully submitted,
Carolyn Sullivan

Park & Recreation Report – May 2016
Shane DeMarta, Recreation Director

Recreation Activities

General:

Staff is continuing to get ready for summer by holding trainings, planning meetings, and tying up any loose ends before things get too busy. Recreation Supervisor, Robyn Bruton, has been working hard to implement new programs and policies for summer camps as well as teaching CPR and First Aid classes for returning and new staff. Her counterpart Luke Fretwell, has spent a great deal of time learning the new pool systems and has done a great job performing and implementing our new pool maintenance procedures.

Summer registrations continue to come in; we are currently spending the majority of our marketing focused on our aquatics programs.

Pool:

The new Salt Generators have been installed and are working great. Since the installation (2 weeks ago) we have not had to use a drop of liquid chlorine, which has exceeded our expectations.

Park Maintenance Activities

The Parks Dept. has been extremely busy; in addition to the projects below they also removed three fallen trees in the past few weeks. The first tree was blocking the Ponte Fire Road, the second tree was blocking a heavily used hiking trail in Blackstone Canyon and the final tree fell along Miller Creek Road and was blocking a pass through walkway as well as the sidewalk. All three trees were removed successfully. The crew will also be removing a smaller tree near the Fireman's Picnic area sometime in the coming weeks.

General Maintenance:

- Mow turf weekly
- Empty garbage's and dog receptacles three times a week
- Clean Building each morning
- Check/clean all three parks
- Blow sidewalks and tennis courts

Projects completed April:

- Updated landscaping at pool
- Weeding and landscaping at mini-park
- Weed control along sidewalk on Miller Creek Rd
- Waterslide maintenance
- Turf aeration of both fields
- Irrigation testing
- Mow the grass along the Panhandle

Projects for May:

- Patio paver repair at the rear of the Community Center
- Playground maintenance and inspection
- Landscape maintenance around Community Center
- Sanding and staining of park/pool benches
- Removal of large tree on the Blackstone Trail
- Weed control

RESPONSE TO GRAND JURY REPORT

Report Title: 15-16 Marin Web Transparency Report

Report Date: 3/10/16

Agenda Date: 5/10/16

Response by: _____ Title: _____

FINDINGS

- I (we) agree with the findings numbered: _____
- I (we) disagree *partially* with the findings numbered: _____
- I (we) disagree *wholly* with the findings numbered: _____

(Attach a statement specifying any portions of the findings that are disputed; include an explanation of the reasons therefor.)

RECOMMENDATIONS

- Recommendations numbered R2 and R3 have been implemented.
(Attach a summary describing the implemented actions.)
- Recommendations numbered R1 have not yet been implemented, but will be implemented in the future.
(Attach a timeframe for the implementation.)
- Recommendations numbered _____ require further analysis.
(Attach an explanation and the scope and parameters of an analysis or study, and a timeframe for the matter to be prepared for discussion by the officer or director of the agency or department being investigated or reviewed, including the governing body of the public agency when applicable. This timeframe shall not exceed six months from the date of publication of the grand jury report.)
- Recommendations numbered _____ will not be implemented because they are not warranted or are not reasonable.
(Attach an explanation.)

Date: 5/10/16 Signed: _____

Number of pages attached 1

Marinwood Community Serviced District
Draft Response to Grand Jury Report “2015-2016 Marin Web Transparency”
Proposed and Discussed on May 10, 2016

Link to Report: <http://www.marincounty.org/~media/files/departments/gj/reports-responses/2015/webtransparencvada--final.pdf?la=en>

The Marinwood Community Services District Board of Directors and staff recognize the importance of a current, informative website to effectively communicate with the public and engage our constituents. We would like to thank the members of the Grand Jury for conducting a thorough examination of Marin County public agencies’ websites and to assure our constituents that we will use Grand Jury’s Web Transparency Checklist Criteria and recommendations to improve transparency of our website as we undertake a major update of www.marinwood.org

Recommendations Implemented:

R2. The agency should file and keep updated its Statement of Facts with the California Secretary of State and the Marin County Clerk as required by California Code §53051.

District Manager filed an updated Statement of Facts on March 25, 2016 with the California Secretary of State (via U.S. Mail) and the Marin County Clerk (in person).

R3. The agency should update its website to include information of the annual compensation of its elected officials, officers and employees; and this information should also be submitted to the Controller, as required by Sections 12463 and 53909 of the California Government Code.

The following elements have already been included on www.marinwood.org:

- a) Board Directors page includes a revised paragraph adding more succinct language stating that MCSD Directors serve without compensation.
- b) Information on district employee compensation previously has been and will continue to be submitted annually to the California State Controller’s Office. A link to the Government Compensation in California page has been included on the District website. Additionally, detailed information regarding individual employee compensation has been readily accessible within the District Budget’s posted on our website.

Recommendations Scheduled:

R1. The agency should improve its web transparency score to “B-“ (or better), by updating its website and submitting the appropriate self-audit form. The form may be obtained by emailing: grandjury-audit@marincounty.org

It is the opinion of the Marinwood Board of Directors that not all of the items listed under each category of the Grand Jury checklist are applicable to our District. In example, Marinwood currently has no requests for proposals and associated bidding opportunities. However, we do appreciate the Grand Jury checklist as whole and have begun to implement many of the suggestions.

Recommendation 1 will be further addressed this calendar year as Marinwood Community Services District undergoes a major website update already initiated by the Board of Directors and the District Manager prior to the Grand Jury report. The Grand Jury’s Web Transparency Checklist together with the Special District Leadership Foundation’s District Transparency Certificate of Excellence website requirements will serve as guidelines in our website improvement project. Upon completion of this project, MCSD will request the self-audit form from the Grand Jury.