

MARINWOOD PARK AND RECREATION COMMISSION

AGENDA FOR P&R COMMISSION MEETING

Tuesday, April 22, 2014

7:30 PM – Marinwood Community Center classroom

1. Approval of agenda – *delete or table items, add discussion items*
2. Public Comment – *comments from the public on non-agenda items*
3. Minutes of March 25, 2014 Commission meeting
4. Review of draft Board Minutes of April 8, 2014
5. Budget 2014-15
 - a. District Manager position recommendations
6. Measure A long-term funding plan
7. Request from Lucas Valley Estates HOA to include Creekside Parks tennis courts in bid process for tennis court resurfacing - *status*
8. Request for Proposals for Landscape Maintenance – *status*
9. Proposal for event information signs at Community entrance and Community Center
10. Maintenance and Recreation activities reports
11. Commissioners' priorities for 2014-15
12. Q&A – *discussion with staff re: items not otherwise covered on the agenda*
13. Date and time for next Commission meeting: May 27, 2014

NOTE TO COMMISSIONERS:

- *If you will be unable to attend the meeting, please notify Tom Horne 479-7751 or Paula Collins 479-0775 at the Community Center by 5:00 PM the day before the meeting.*

MARINWOOD COMMUNITY SERVICES DISTRICT

MINUTES OF PARK AND RECREATION COMMISSION MEETING

March 25, 2014

Time and Place: 7:50 Marinwood Community Center Classroom.

Present:

Commissioners: Chair Izabela Perry, Tom Kunkel, Eammon O'Brien, Kimberly Call, Eric Dreikosen and Tom Kunkel.

Absent: Sarah Paoli.

Staff: District Manager Tom Horne, Recreation Director Shane DeMarta, Park Manager Gary Harrelson and Administrative Assistant Carolyn Sullivan.

Others present: Directors Deana Dearborn and Bill Hansell, Linda Barnello and Shane Valentine.

Approval of Agenda

Perry stated she would like to postpone item 11.

Public Comment

Hansell stated his opinion, not as a Board member, but as a resident of his reluctance to place a permanent signs on CSD property. While he fully agrees with informing the public of upcoming events and activities he would like the Commission to consider the aesthetic of the area and to consider how many residents it will actually reach. (Hansell left after public comment). Perry requested the subject of signage be placed on the April agenda.

Minutes of February 25, 2014 Commission Meeting

Call had some additions to the minutes regarding the tennis association and Commission priorities. Sullivan stated she will update the minutes.

Perry reported O'Brien had submitted his letter of resignation today. He and his family will be moving and he will be unable to serve on the Commission after the March meeting. Dreikosen was appointed by the Board in February and prospective member Shane Valentine may be appointed by the Board in April. This leaves the position of Commission alternate open and the CSD will advertise properly.

Review of draft Board Minutes of March 11, 2014

Dreikosen stated he was a bit surprised at Read response to "bring in revenue" regarding his question of what the Board wants to see from the Commission. Perry replied it is an important factor in the future sustainability of the District. Horne commented he had given Dreikosen a copy of the Authority and Responsibilities of the Commission.

Call questioned the status of the cell antenna. Horne replied Chief is looking into the matter.

Kunkel asked if the Board has the opinion of the Fire and Park and Recreation Commission's regarding the District Manager and Fire Chief positions. Sullivan noted the last formal recommendation the Commission offered was last summer and it was recommended to combine the positions; although noted it was a split vote. Perry stated that option might be off the table by the Board. Dearborn stated the Board is looking at Roach as District Manager with possible outside assistance from San Rafael. Kunkel commented it is important for the Board to consider the Commission's recommendation and suggested the subject be placed on the April agenda for further discussion. Perry agreed and requested this matter be place on the next agenda.

Budget 2014-15 draft

Perry noted a few typos in the fund balance. Perry asked if the recommendation from the Commissions walk-through of facilities will be inserted into the Contingencies and Reserves. Horne replied yes. Perry asked how the revenue was projected in the Park department. Horne replied the County provides the information. O'Brien questioned why the janitorial expense was over budget. DeMarta replied we've hired additional resources, but also raised the price for building rentals to cover the costs.

Perry commented the Commission did not discuss updating pool lighting, but it was placed in Capital Improvements. Dearborn asked if the Measure A money must go towards Capital or may it go towards any expenditure. Horne replied the Commission decided to have the funds go towards Capital Improvements and items to refurbish our current infrastructure, especially ones that bring it revenue.

Measure A

Perry noted the Park and Recreation departments were expecting to receive about \$72,000, but the reality is more along the lines of \$65,000. Horne commented the Commission needs to take another look at the projects. Perry stated the park electrical outlet extension and the pool building lighting could possibly be moved out of Capital and into regular expenditures. Horne replied the projects do fall within Measure A funding. Dearborn asked if Horne had updated the

electrical expenditure line in preparation for new AC unit. Horne replied no, he will do so. Dreikosen asked if Horne had looked at the information he had sent regarding a possible USTA (United States Tennis Association) grant. Horne replied he did receive the information, but it would require matching funds. O'Brien asked if the Recreation department will re-coup its costs spent on the reception hall. DeMarta replied yes. For the time being the Commission will leave the Capital Improvements as is in the draft budget.

Request from Lucas Valley Estates HOA to include Creekside Park tennis courts in bid process for tennis court resurfacing.

Perry stated the Commission had looked at these courts during their walk-through of the grounds and noted they are in quite decent shape versus the hazardous conditions of the courts closer to Miller Creek. Horne noted that asking the successful bidder for a price to add the Creekside courts to the project would not be a problem, but they do not fit into the current budget plan. O'Brien stated the budget does not allow for those courts to be refurbished, Call agreed.

Request for Proposals for Landscape Maintenance

Perry noted this RFP is so large if any Commissioners would like to add language please email Horne directly. Dearborn asked when the RFP was going out. Horne replied April, and offered his thanks to Dearborn who had thoroughly read the document and offered suggestions.

Proposal to place owl boxes in Marinwood Park

Horne commented he and Harrelson had met with a representative from the Owl Project. This project would take major buy-in from the community; each resident would have to cease use of all pesticides. Harrelson added the owls will eat as much as they can, but will not be able to consume all rodents. Perry noted this project might be unrealistic. O'Brien agreed and commented he has been battling rats on his property for years; it is a problem and is not convinced owls alone will help the situation. Call commented the CSD has to set a good example first, and then garner public support. She suggested using Measure A funding to educate the community on the project. Harrelson replied there is no way every resident is going to agree to this project. Call requested Harrelson look into finding a "Green" exterminator. Horne replied he could look into that possibility.

Maintenance and Recreation activities reports

Harrelson reported the Park dump truck broke down and is in the shop.

O'Brien noted summer registrations are going well. DeMarta stated our camps are filling up quicker than they have in the past. Horne stated the revenue is reflective of that; online registrations brought in \$153,000 over a two week period in March.

Commission Priorities for its 2014-15 work plan

Tabled

Q&A discussion with staff re: items not otherwise covered on the agenda

Call wanted to bring to attention the possibility of Lucas Valley Road being designated as a "Scenic Road". She stated Liz Dale is working on the issue and noted there might be grant opportunities available to plant wildflowers and valley oaks. Perry stated this matter was before the Board many months ago, and the issue is outside the CSD's purview. Call asked the Commissioners to act as individual residents to support the project.

Dreikosen thanked O'Brien for his time and effort serving on the Commission. Commissioners all agreed.

The meeting concluded at 9:45PM.

The date of the next Park and Recreation Commission meeting is April 22, 2014 at 7:30 at the Marinwood Community Center Classroom.

Respectfully submitted,
Carolyn Sullivan

Marinwood Community Services District

Minutes of Board of Directors Meeting
Tuesday, April 8, 2014

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

Closed Session

The Board may meet in closed session to consider with Counsel whether a significant exposure to litigation exists pursuant to Government Code section 54956.9 (b)(3)(C). Closed session began at 7:00pm. Closed session ended at 7:30pm. Hansell stated that there were no reportable items.

Present:

Board Members: President Bill Hansell, Tarey Read, Deana Dearborn, Justin Kai and Bill Shea.

Staff: District Manager Thomas Horne, Fire Chief Thomas Roach, Recreation Director Shane DeMarta, Firefighters Cesar Correa, Ross Anderson and Brandon Selvitella, Park Manager Gary Harrelson, Maintenance Worker Estevan Chavez, Administrative Assistant Carolyn Sullivan,

Park and Recreation Commissioners: Izabela Perry.

Others Present: Shane Valentine, Ray Day, Caroline Nielsen, Takako Nishinaga, Liz Dale and Keene Simonds.

Call to Order and Pledge of Allegiance

Agenda

Read commented the Board should plan an honor ceremony for the two upcoming retirements. Hansell agreed recognition of service is appropriate; in fact Horne is only the second District Manager the CSD has had in its 54 year existence.

LAFCO

Keene Simonds introduced himself as the new Executive Officer of LAFCO (Local Agency Formation Commission). In 2015, LAFCO will conduct independent studies of the CSD's sphere of influence and its capacity to provide service now and in the future. Simonds encouraged the Board to ask questions regarding the study. This is a free study and if the Board has any specific interests of study they should submit their questions. Simonds noted that a CSD may provide any service they chose with LAFCO's authority, but may not request studies be done on land-use authority. Kai asked if a Board can reject annexations and sphere of influence additions. Simonds replied there would have to be a clear defined financial hardship to the District. When a LAFCO decision is made it is legislative, the only way to reverse a decision is by an election or through the Courts. Barnello asked if Simonds was from Sacramento. Simonds replied LAFCO is a political subdivision of the State. It was created in 1963 and Simonds noted he reports to two bosses who administer state law. Nestel asked who creates the LAFCO agenda. Simonds replied there is an annual to-do list with a clear budget and strategic plan. Dearborn asked if the Board does not have any specific questions will the MCSD still be studied. Simonds replied yes.

Fiscal Matters and Long-Range Planning

FY 2014-15 Budget: Horne had provided a budget with March 31 updates on current year actual expenditures and revenues. The budget projects a \$100,000 surplus. Hansell asked which management assumptions were included. Horne replied, laying off one maintenance worker June 30th, hiring a new District Manager, outsourcing park landscape duties and eliminating the Park Manager position November 1, 2014. Hansell commented in regards to retirement dates the Board has received Harrelson's resignation letter with his retirement date set for October 24, 2014 and it would make sense for Horne to retire several months following to help oversee and restructure park staff especially with the recent outsourcing. Kai stated the Board had given direction to Horne to have the management assumption include Roach transitioning into the District Manager position. Horne replied that is an easy update to the budget model. Hansell stated he questioned whether Roach would accept that transition. Roach replied he would prefer not to discuss in open session, he added he had spoken to each Board member individually regarding this topic. Horne stated the direction from the Board was to keep gathering information from San Rafael regarding administrative costs. Kai stated he had spoken with some of the Marinwood Firefighters and they state the cost projections in the budget for assistance from San Rafael are too high. Hansell replied a casual conversation with a few Firefighters should not be related to making budgetary assumptions; the facts need to come from San Rafael. Additionally any changes administratively would require a new contract. Dearborn asked if the new members may be given any past conversations regarding potential contracts between the CSD and San Rafael. Roach replied yes. Hansell commented the CSD and San Rafael spent two years in talks about consolidation resulting in file folders filled with notes. Kai commented it would be helpful to know if the new shared services agreement already signed would cover most of the administrative costs. Roach replied it only includes one Battalion Chief for incident response. Dearborn asked what the Capital Expenditures were on the Budget Sum. Horne replied, \$7,000 for the tennis courts, \$68,000 for AC Unit for Reception Hall, Kitchen counter and flooring, new electrical in the parks, Reception Hall

lighting and new paint/trim for exterior buildings. Horne noted all these Capital Expenditures are grant funded. The \$59,238 in the Fire Department is for a lease on a new fire engine. Dearborn asked why the decrease in Park Salaries is only \$65,000. Horne replied that the current year budget continues past practice of allocating 10% of Park salaries to Recreation, a practice discontinued in the proposed budget. The result is that current year salaries appear understated.

Barnello commented the Board was supposed to contact the Union regarding administrative duties. Read reported San Rafael had only signed the Shared Services Agreement last night. Hansell noted there is a process for speaking with the Union and last night after the agreement was signed he contacted John Bagala, the Union Representative.

Dearborn asked if the CSD still needs to retain the Park tractor. Horne replied yes, it is used on the CSD grounds.

Dearborn asked why the tennis court replacement is in the budget. Hansell replied all the contingencies are in the budget with no funding. They remain there as a historical record for possible future tax measures. Read stated the budget has no segregation of funding, there is an uneven flow of income, we may not hold money in the contingencies while borrowing money from the County.

Horne stated the Budget Hearing is set for April 29th, with adoption in the May 13th Regular meeting.

Open Time for Items not on Agenda

Liz Dale spoke regarding the grant benefits to the community if Lucas Valley Road were to be officially designated as a Scenic Road. She also reported the residents of Lucas Valley Estates have received Fire Fee Bills of \$119 which is completely unfair and demanded the situation be resolved. Liz stated the residents of Lucas Valley Estates have repeatedly asked for the Creekside tennis courts be fixed and was disappointed to realize the CSD went out to bid without including the Creekside courts. She was upset at Izabela Perry for her response to the issue. Perry replied the Commission as a whole inspected the CSD grounds last summer and formed a list of maintenance necessities. The Creekside courts are in fair condition compared to the lower courts. (Dale left the meeting).

Perry requested the presence of the Board members at the upcoming Block Party on Sunday May 18th from 12-4. Read replied she already has a prior engagement and will be unable to attend.

Consent Calendar

1. *Minutes of Regular Meeting March 11 and Special meeting of March 25, 2014:*

2. *Bills paid nos. 877-975:* Dearborn asked if the Board could see revenues as well as bills paid. Sullivan replied revenues are reported in the budget to actuals.

M/s Read/Dearborn to approve Consent Calendar.

Motion carried unanimously.

Correspondence

Horne reported that Linda Barnello submitted a letter asking to be appointed to the Park and Recreation Commission, but her letter arrived after the Agenda was posted. The letter will be before the Board at the May meeting.

Park and Recreation Matters

1. *Report of P&R Commission meeting of March 25, 2014:* No additions.

2. *RFP for resurfacing tennis courts:* Dearborn asked if Horne had contacted references. Horne replied the CSD has worked with the low bidder in the past with no problems, but he will also contact references. Kai asked how much it would cost to resurface the Creekside tennis courts. Horne replied probably \$7,000-\$8,000. Dearborn commented she was in attendance at the last P&R Commission meeting. In regards to Liz Dale's previous comments at the time Dale requested the Creekside courts be repaired the RFP had already been published. The Commission did ask Horne to request a quote for the Creekside courts from the low bidder.

M/s Read/Shea to accept low bid for resurfacing tennis courts. Motion carried unanimously.

3. *RFP for Park and Community Landscape Maintenance:* Dearborn asked what the date of publication would be. Horne replied by the end of the week.

M/s Read/Dearborn to approve RFP for Park and Community Landscape Maintenance.

Motion carried unanimously.

4. *Letter from Eamonn O'Brien resigning from Commission:* The Board accepted O'Brien's resignation and requested Horne send a letter acknowledging his service to the community.

M/s Read/Kai to accept resignation letter from Eamonn O'Brien.

Motion carried unanimously.

5. *Letter from Shane Valentine applying for Commission Position:* Perry noted his application had been received a few months back when there were two openings on the Commission; it is not related to O'Brien's resignation. She added Valentine has been present at the past two Commission meetings. Valentine stated he is happy to be able to serve the community.

M/s Shea/Kai to appoint Shane Valentine to the Park and Recreation Commission.

Motion carried unanimously.

6. *Recreation and Maintenance activities Reports:* DeMarta reported summer program registrations are going well. Spring break camp is being held April 14-18 and registrations are strong. The pool is open and we are taking membership applications. The 35th annual Egg Hunt is set for April 19, and a big thank you is due the Lions who have helped organized the hunt each year. The Recreation Department will hold Breakfast with Bunny following the egg hunt that will begin at 10:00.

Dearborn inquired about camp staff training procedures. DeMarta replied all camp staff go through four days of training, two of which are First Aid/CPR for the Professional Rescuer, while the other two are scenario-based trainings. Dearborn asked about the parking situation during the summer programming. DeMarta replied it has been mitigated.

Fire Department Matters

1. *Fire Chief Operations Report:* Roach reported the department has a new group of volunteers.

2. *MERA:* Roach reported MERA is ramping up for the new Gen 2 system. They had hired a consultant to conduct a poll to see if the tax would pass. The consultant reported back that at this time the tax measure would fail, resulting in Cities and Special District picking up the tab. MERA has lowered the parcel fee from \$45 to \$29. Roach stated it is very important for this tax measure to pass. Read added the FCC has begun removing frequencies from the current system, the new system is critical for emergency response. Kai asked if the tax measure fails and the costs are passed onto the CSD, is the new system proportionate to the CSD's needs. Roach replied yes.

Recognitions and Board Member Items of Interest

Hansell reported he had sent a letter to the Union regarding Paramedic positions and requested an opinion for the possible cell tower placement.

Read reported she had served on an Oral Board for a Battalion Chief position, San Rafael had a great candidate.

Horne thanked the volunteers who had helped him on Trail Work out at Blackstone Canyon.

New and Other Business

1. *Resolution No. 2014-01 Increasing the Amount of the Special Tax for Park, Open Space and Street Landscape Maintenance:* Hansell stated this is a first reading. Dearborn asked if this was included in the budget. Horne replied yes, \$4.68/parcel.

2. *SEED Fund Photovoltaic Project:* Horne reported he had met with the engineers who looked at the site. The shade structure idea will not be feasible and they offered to come back with new drawings and ideas. They will also recalculate the cost projections. Dearborn stated she had contacted PG&E about an energy audit and is waiting for a response. Dearborn added she is still very skeptical of the project. Hansell noted he would like to see the District try to move towards energy conservation.

3. *Board Action items status:* No new additions.

4. *Other New Business:*

The date of the next Regular Board meeting is May 13, 2014 at 7:30PM.

The meeting was adjourned at 9:45PM.

Respectfully submitted,
Carolyn Sullivan

Marinwood CSD
Budget 2014- 2015, Summary of all Departments

July 1, 2014 Beginning Balance:

Marin Co. Fund 73700			
Wells Fargo Payroll			
Wells Fargo Savings			
<u>Cash on Hand for Deposit</u>			
Total	0	Fund Balance	0

OPERATIONS

Revenue	Department	Revenue		
	Park Department	338,388		
	Recreation Department	1,485,937		
	Fire Department	1,629,317		
	Street Light	23,960		
	<u>Property Tax</u>	<u>1,440,125</u>		
	Total	4,917,727	Revenue	4,917,727

Operating Expense	Department	Expenditures
	Park Department	582,525
	Recreation Department	1,852,741
	Fire Department	2,213,200
	<u>Street Light</u>	<u>23,960</u>
	Total	4,672,426

Capital Expense	Department	Capital Expenditures	
	Park Department	7,000	
	Recreation Department	68,000	
	Fire Department	59,238	
	<u>Street Light</u>	<u>0</u>	
	Total	134,238	Expenditure (4,806,664)

Net Operational and Capital 111,062

Reserves and Contingencies	
Reserve for Capital replacement; 2.25% of total revenue	110,000
Unfunded Liabilities Reserve; 3.25% of total revenue	146,000
<u>Fund Balance restoration; 1% of total revenue</u>	<u>45,000</u>
Total	301,000
	Contingencies (301,000)

Projected Change in Available Fund Balance: (189,938)

Projected Available Fund Balance as of June 30, 2015: (189,938)

Marinwood Community Services District
Fiscal Year 2013-2014 Budget to Actuals Comparison
as of January 31, 2014

Department	Budget 2013-14	Actual to 1/31/14	%	Proposed 2014/15	
Park					
Revenue					
Taxes	311,872	195,082	62.6%	360,031	15.44%
Special Taxes	320,281	176,048	55.0%	328,644	2.61%
Grants				7,000	
<u>Miscellaneous</u>	<u>2,599</u>	<u>7</u>	<u>0.3%</u>	<u>2,744</u>	
Total	634,752	371,137	58.5%	698,419	10.03%
Expenditure					
Salaries and Benefits	525,692	405,098	77.1%	432,111	-17.80%
Services and Supplies	115,265	111,674	96.9%	148,480	28.82%
Debt Service	1,934	1,816	93.9%	1,934	0.00%
<u>Capital Expenditure</u>	<u>0</u>	<u>0</u>		<u>7,000</u>	
Total	642,891	518,588	80.7%	589,525	-8.30%
<i>Park Revenue minus Expenditure</i>	<i>-8,139</i>	<i>-147,451</i>		<i>108,894</i>	
Recreation					
Revenue					
Taxes	488,148	280,691	57.5%	504,044	3.26%
User Fees	1,330,651	961,305	72.2%	1,413,496	6.23%
Grants		42,272		68,000	
<u>Miscellaneous</u>	<u>4,544</u>	<u>1,230</u>		<u>4,441</u>	-2.27%
Total	1,823,343	1,285,499	70.5%	1,989,981	9.14%
Expenditure					
Salaries and Benefits	1,205,892	803,470	66.6%	1,287,335	6.75%
Services and Supplies	455,947	414,070	90.8%	505,231	10.81%
Debt Service	60,356	60,356	100.0%	60,175	-0.30%
<u>Capital Expenditure</u>	<u>81,000</u>	<u>40,517</u>		<u>68,000</u>	
Total	1,803,195	1,318,413	73.1%	1,920,741	6.52%
<i>Rec Revenue minus Expenditure</i>	<i>20,148</i>	<i>-32,914</i>		<i>69,239</i>	<i>243.65%</i>
Fire Department					
Revenue					
Taxes	555,948	319,676	57.5%	576,050	3.62%
Special Taxes	938,965	516,095	55.0%	963,336	2.60%
Contracts for Service	640,674	283,694	44.3%	647,191	1.02%
Grants & Reimbursements	0	97,908		0	
<u>Fees, recoveries, interest</u>	<u>18,977</u>	<u>1,663</u>	<u>8.8%</u>	<u>18,790</u>	-0.99%
Total	2,154,564	1,219,036	56.6%	2,205,367	2.36%
Expenditure					
Salaries and Benefits	1,872,080	1,482,136	79.2%	1,928,539	3.02%
Services and Supplies	198,741	152,152	76.6%	207,110	4.21%
Debt Service	77,735	76,699	98.7%	77,551	-0.24%
<u>Capital Expenditure</u>	<u>0</u>	<u>1,970</u>		<u>59,238</u>	
Total	2,148,556	1,712,956	79.7%	2,272,438	5.77%
<i>Fire Dept. Revenue minus Expendi</i>	<i>6,008</i>	<i>-493,920</i>		<i>-67,071</i>	<i>-1216.42%</i>
Street Light					
Revenue					
Special Taxes	23,960	13,265	55.4%	23,960	0.00%
Loan and rebate	0	86,957		0	
<u>Interest</u>	<u>0</u>	<u>0</u>		<u>0</u>	
Total	23,960	100,221	418.3%	23,960	0.00%
Expenditure					
Services and Supplies	21,750	13,999	64.4%	23,960	10.16%
<u>Capital Expenditure</u>	<u>0</u>	<u>74,225</u>		<u>0</u>	
Total	21,750	88,224		23,960	10.16%
<i>Street Light Revenue minus Expen</i>	<i>2,210</i>	<i>11,997</i>		<i>0</i>	
TOTAL REVENUE	4,636,619	2,975,893	64.2%	4,917,727	6.06%
TOTAL EXPENDITURE	4,616,392	3,638,181	78.8%	4,806,664	4.12%
Change in Fund Balance	20,227	-662,288		111,062	449.07%

MARINWOOD COMMUNITY SERVICES DISTRICT
PARK DEPARTMENT BUDGET FOR FISCAL YEAR 2014-15

Cost Center **6103011100**

Draft 4/18/14

Functional Area	Expense Object	Budget 2013-14	Actual 3/31/2014	% Budget 2013-14	Budget 2014-15	% Change
EXPENDITURES:						
EXPENDITURE: SALARIES & EMPLOYEE BENEFITS						
5110110	Regular Salaries					
101000	Administrative	23,910	17,344	72.5%	21,045	-12.0%
103000	Park & Facilities Maint (90%Park salaries).	266,379	216,692	81.3%	201,957	-24.2%
5120110	103000 Overtime, park	<u>100</u>			<u>100</u>	
	Total Regular Salaries	290,389	234,037	80.6%	223,102	-23.2%
5110210	Extra Hire Salaries					
101000	CSD Office hourly	4,114	4,263		4,197	
103000	Extra Hire Grounds	<u>6,000</u>	<u>1,280</u>		<u>2,000</u>	
	Total Extra Hire Salaries	10,114	5,543	54.8%	6,197	-38.7%
	Total salaries	300,503	239,580	79.7%	229,299	-23.7%
Employee Benefits						
5130120	103000 Group Insurance	121,280	94,853	78.2%	125,870	3.8%
5130510	103000 PERS	39,365	35,894	91.2%	27,584	-29.9%
5140115	103000 Workers Compensation Insurance	39,354	18,205	46.3%	29,951	-23.9%
5140130	103000 Physician services	500			500	
5140140	103000 Social Security/Medicare	22,988	15,271	66.4%	17,541	-23.7%
5140145	103000 Unemployment insurance	<u>1,702</u>	<u>1,295</u>	76.1%	<u>1,366</u>	-19.7%
	Total Benefits & Employer Expense	225,189	165,518	73.5%	202,812	-9.9%
TOTAL SALARIES & EMPL. BENEFITS		525,692	405,098	77.1%	432,111	-17.8%

EXPENDITURE: SERVICES & SUPPLIES							
5210120	103000	Consultant fees, GASB 45 val.	500		500		
5210131	103000	Legal expenses	500	1,431	286.2%	500	
5210210	101000	Audit fees(25%)	3,750	1,786	47.6%	3,200	-14.7%
5210215	101000	Banking fees		46			
5210230	103000	Payroll services	1,000	663		600	-40.0%
5210525	101000	General insurance	9,225	8,663	93.9%	9,225	0.0%
5210530	101000	Legal Settlements					
5210725	103000	Phone & Radio	1,144	735	64.2%	1,144	
5210810	103000	Electricity - PG&E	4,000	2,388	59.7%	4,000	
5210815	101000	Garbage, dump	17,100	17,857	104.4%	19,040	11.3%
5210835	103000	Water & sewer	15,000	13,112	87.4%	15,000	
5210910	103000	Vehicle Maintenance	4,000	2,532	63.3%	2,000	-50.0%
5210920	103000	MERA operations - 10%	1,456	1,664	114.3%	1,456	
5210940	103000	Maintenance - park tractor & equip	2,500	2,747	109.9%	2,500	
5211110	103000	Janitorial contract					
5211125	103000	Park and community landscape contract				40,000	
5211130	103000	Creek maintenance					
5211140	103000	Park and community landscape special				10,000	
5211220	103000	Equipment Rental	1,500	1,324	88.2%	2,180	45.3%
5211320	103000	Education & training supplies	500			200	

SAP	Functional Area	Expense Object	Budget 2013-14	Actual 3/31/2014	% Budget 2013-14	Budget 2014-15	% Change
5211325	103000	Conferences, mtgs					
5211330	103000	Membership dues	1,700	2,135	125.6%	650	-61.8%
5211340	103000	Training Expense - Park	2,000	1,020	51.0%	850	-57.5%
5211440	103000	General travel	1,100	1,095	99.5%	800	-27.3%
5211520	103000	Recruiting ads & legal notices	150				-100.0%
5211532	103000	Weed and pest control chemicals	800	491	61.4%	500	-37.5%
5211545	101000	Election expense - Park Tax Gann Limit	3,000	1,157	38.6%		-100.0%
5211610	103000	Permits, Co. auditor fees, LAFCO share	1,500	600	40.0%	1,500	
5220110	103000	Office expense	700	631	90.1%	500	-28.6%
5220130	101000	Reprod. costs, copy machine 10%	500	574	114.9%	650	30.0%
5220210	103000	Replacement equipment & furnishings	1,500			1,500	
5220215	103000	Small tools	2,150	1,083	50.4%	800	-62.8%
5220220	103000	Maintenance - open space	3,500	31	0.9%	2,500	-28.6%
5220310	103000	Maintenance supplies, land & buildings	23,000	40,867	177.7%	20,000	-13.0%
5220610	103000	Gasoline, fuel	7,000	4,125	58.9%	3,000	-57.1%
5220810	103000	Misc supplies, community exp	1,000	36	3.6%	1,000	
5220819	103000	Reg supplies	200			200	
5220825	103000	Uniforms & safety clothing	1,690	1,391	82.3%	885	-47.6%
5220826	103000	Food supplies					
5220827	103000	Household & janitorial supplies	1,500	1,490		1,500	
5220828	103000	First Aid supplies	100			100	
5420515		Co Pooled Investments interest					
TOTAL SERVICES & SUPPLIES			115,265	111,674	96.9%	148,480	28.8%
EXPENDITURES: DEBT SERVICE							
5211710	103000	MERA 10% principal	1,224	1,204	98.3%	1,224	
5211715	103000	MERA 10% interest	710	612	86.2%	710	
TOTAL DEBT SERVICE			1,934	1,816	93.9%	1,934	
EXPENDITURES: FIXED ASSETS: (Sch. C)							
5220900	103000	Cap. Outlay - Vehicles					
5220910	103000	Cap. Outlay - Park Improvements				7,000	
5220916	103000	Equipment & tools					
TOTAL FIXED ASSETS						7,000	

EXPENDITURES: CONTINGENCIES & RESERVES

Contingency, General (fund bal. unbudgeted)	
Reserves for equipment - years	<i>Proposed Annual</i>
<i>Asphalt repair - 15000 5 yrs</i>	<i>3,000</i>
<i>Solar power/water - 155000 10 yrs</i>	
<i>Re-pave walkways - 210000 10 yrs</i>	<i>21,000</i>
<i>Park toilet - 25000 5 yrs</i>	<i>5,000</i>
<i>Tractor - 55000 20 years</i>	<i>2,750</i>
<i>Tree replacement</i>	
<i>Miller Cr Sidewalk 50000 2 yrs</i>	<i>25,000</i>
<i>Open space road study</i>	

SAP	Functional Area	Expense Object	Budget 2013-14	Actual 3/31/2014	% Budget 2013-14	Budget 2014-15	% Change
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Tennis court repl - 60000 2 years
Pickup with rack -20000 4 years 5,000

Contingency - wage & benefit increases
Contingency for emergencies

TOTAL CONTINGENCIES & RESERVES							
TOTAL PARK BUDGET							
			642,891	518,588	80.7%	589,525	-8.3%

REVENUE OTHER THAN TAXES							
		Rebates					
4410125	103000	Interest -Pooled Investments	500	(343)		500	
4410127	103000	Interest -Pooled Investment ERAF	100	73		100	
4530516	103000	State - Parks & Recreation					
4530527	103000	State Grants				7,000	
4540510	103000	Fed. Park Srves					
4511210	103000	HOPTR	1,849	277	15.0%	1,994	
4570110	103000	Reimbursed expenses					
4710631	103000	Misc. revenue - contract services					
4710642	103000	Miscellaneous	150			150	
4810250	103,000	Operating Transfers In					
TOTAL REVENUE OTHER THAN TAXES			2,599	7		9,744	274.9%

REVENUE SUMMARY							
		Estimated Property Tax Revenue:					
4110110	103000	Current Secured	268,779	154,121	57.3%	312,550	
4110111		SB2557 Admin fees	(4,838)	(2,275)		(5,436)	
4110115	103000	Unitary	1,605	3,971		1,860	
4110120	103000	Current Unsecured	6,094	7,401	121.4%	6,590	
4110140	103000	Excess ERAF	36,727	20,084	54.7%	39,692	
4110145	103000	PY/Reverse ERAF		822			
4110210	103000	Supplemental	2,846	10,060	353.5%	4,211	
4110215	103000	Supplemental Assessment, Current	43	273	633.9%	24	
4110225	103000	Supplemental Assessment, Redem.	257	264	102.7%	243	
4110310	103000	Prior Secured					
4110510	103000	Prior Unsecured	359	362	100.9%	297	
4560110	103000	In-lieu, Housing					
		Total Estimated Property Tax Revenue:	311,872	195,082	62.6%	360,031	
4120610	103000	Special Tax	321,481	176,716	55.0%	329,844	
4120611	103000	Administrative fee for Special Tax	(1,200)	(668)		(1,200)	
TOTAL BUDGET FUNDING			634,752	371,137	58.5%	698,419	
TOTAL PARK BUDGET			642,891	518,588	80.7%	589,525	-8.3%

To be provided from taxes and fund balance: (108,894)

Net operating budget for summary page:

582,525

MARINWOOD COMMUNITY SERVICES DISTRICT

PARK BUDGET FOR FISCAL YEAR 2014-15

SCHEDULE C: BUDGET DETAIL

SUB-OBJ.	TITLE	TOTAL
SUB-OBJECT DETAIL: SERVICES & SUPPLIES		
5210120	CONSULTANT FEES Participation in watershed fireroad study Engineer Indian mound Stream Protection	
5210725	TELEPHONE & RADIO Internet web hosting (10% x 600) High Speed internet Service Telephone, DSL & cell phones	1,144
5211220	EQUIPMENT RENTAL Park Equipment Rental Portable restrooms: Park & picnic area, 12 months	2,180
5211320	EDUCATION AND TRAINING SUPPLIES Park training materials Incentives	200
5211325	CONFERENCES, AND MEETINGS <u>Park:</u> CPRS conference - Harrelson Pac Southwest Maint Mgmt School (1 person) Other conferences & seminars	
5211340	TRAINING EXPENSE - PARK Continuing education - CEUs Applicator cert. Training, 1 @ 350 Pool Operator cert training, 1 @ 300	850
5211532	WEED & PEST CONTROL CHEMICALS Herbicides and insecticides Fertilizer Spray contract	500
5211610	MARIN COUNTY FEES LAFCO share Co auditor admin fees	1,500
5220210	REPLACEMENTS - EQUIPMENT & FURNISHINGS Slide replacement - Marinwood Park	1,500
5220215	SMALL TOOLS: Misc. small tools Backpack blower (\$800)	800

SCHEDULE C: BUDGET DETAIL

SUB-OBJ.	TITLE	TOTAL
	String trimmers (1@750) <i>Less staff recommended reduction</i>	
5220310	MAINTENANCE SUPPLIES - LAND & BUILDINGS	20,000
	Building	2,000
	Plants & supplies	4,000
	<i>Misc plant replacements - 2,000</i>	
	<i>Top dressing & soil amendment - 2,000</i>	
	Irrigation	500
	Grounds & play equip	3,000
	Special park projects	10,500
	<i>Tree remove/replace - 6,000</i>	
	<i>Sidewalk repairs - 4,500</i>	
	<i>Asphalt walkway repairs, Lucas Valley Est.</i>	
5220825	UNIFORMS AND PROTECTIVE GEAR	885
	Shirts (3 full-time, 2 ea at \$20)	120
	Pants (3 full-time, 2 ea. at \$40)	240
	Boots (3 full-time, 1 pr. ea at \$180)	415
	Raingear (2 full-time, 1 ea. @ \$100)	200
	Spray suits, protective head, ear, eye wear	500
	Total replacement above x 65% est for budget <i>Staff recommended reduction</i>	
5220900	CAPITAL OUTLAY - VEHICLES	
5220910	CAPITAL OUTLAY - PARK IMPROVEMENTS	7,000
	Measure A Grant Funded:	
	<u>Tennis court resurfacing</u>	<u>7,000</u>
		7,000
	From Fund Balance:	
	Tennis court resurfacing (2)	
	Sidewalks Miller Cr Rd	
	<u>Material storage bays</u>	
5220916	CAPITAL OUTLAY - PARK & PLANT EQUIPMENT	
	CONTINGENCY, SPECIAL & RESERVES	
	Reserves - veh. & park equip. replace.	
	Reserves - replace playground equipment	
	Reserves - ADA requirements for park	
	Reserves - major landscaping	
	General contingency for emergencies	
SUB-OBJECT DETAIL: REVENUE		
SERVICE CHARGE CALCULATION		
	Service Charge	\$184.58

SCHEDULE C: BUDGET DETAIL

SUB-OBJ.	TITLE	TOTAL
	Number of Parcels Charged	1,787
	Total Service Charge Revenue Budgeted:	<u>329,844</u>

MARINWOOD COMMUNITY SERVICES DISTRICT

RECREATION DEPARTMENT BUDGET FOR FISCAL YEAR 2014-15

6103012100

Draft 4/18/14

GL	Functional	Expense	Budget	Actual	% Budget	Budget	%
Account	Area	Object	2013-14	3/31/2014	2013-14	2014-15	Change
EXPENDITURES:							
5110110		Regular Salaries					
	101000	Admin	23,910	17,344	72.5%	21,045	-12.0%
	102000	Maintenance (10% park staff hrs)	29,598		0.0%	0	-100.0%
	103000	Recreation	<u>244,583</u>	<u>169,062</u>	<u>69.1%</u>	<u>271,666</u>	11.1%
			298,091	186,407	62.5%	292,711	-1.8%
5110210		Extra Hire Wages					
	101000	Office hourly	8,228	8,526	103.6%	8,395	2.0%
	103000	Overtime					
	103000	General	6,000	947	15.8%	6,000	0.0%
	104000	Building attendant & janitorial	12,900	8,152	63.2%	12,900	0.0%
	105000	Pool salaries	126,000	85,465	67.8%	126,000	0.0%
	106000	Aquatics	35,000	35,072	100.2%	35,000	0.0%
	107000	Summer programs	294,536	193,433	65.7%	350,048	18.8%
	108000	Preschool	97,500	72,125	74.0%	105,000	7.7%
	109000	Tennis	0	469		0	
	110000	Youth programs	23,700	21,223	89.5%	28,300	19.4%
	111000	Adult programs	2,000	2,641	132.0%	2,000	0.0%
	112000	Community events	1,500	733	48.8%	1,400	-6.7%
	113000	Swim team wages	<u>50,000</u>	<u>14,979</u>	<u>30.0%</u>	<u>50,000</u>	0.0%
			657,364	443,763	67.5%	725,043	10.3%
		Total Wages	955,455	630,169	66.0%	1,017,755	6.5%
		Benefit & Employer Expenses					
5130120	103000	Group insurance	94,513	58,743	62.2%	103,557	9.6%
5130510	103000	PERS	33,083	24,481	74.0%	33,085	0.0%
5140115	103000	Workers Compensation Ins.	30,083	19,490	64.8%	33,178	10.3%
5140130	103000	Physician services	500		0.0%	500	0.0%
5140140	103000	Social Security/Medicare	71,258	54,397	76.3%	78,260	9.8%
5140145	103000	Unemployment Insurance	<u>21,000</u>	<u>16,189</u>	<u>77.1%</u>	<u>21,000</u>	0.0%
			250,437	173,300	69.2%	269,581	7.6%
510000			1,205,892	803,470	66.6%	1,287,335	6.8%
5210120	103000	Consultant fees, GASB 45 val.	500			500	0.0%
5210122	103000	Marketing expense	28,500	26,766	93.9%	28,500	0.0%
5210128	103000	Fingerprints	5,000	3,804	76.1%	5,000	0.0%
5210131	103000	Legal expenses	1,000	1,738	173.8%	1,000	0.0%
5210146		Recreation Program Contracts					
	103000	General recreation contracts					
	107000	Summer program contracts	21,431	26,354	123.0%	30,470	
	109000	Tennis contracts	36,000	34,976	97.2%	44,000	
	110000	Youth Program contracts	26,000	15,281	58.8%	28,025	

GL	Functional Expense		Budget	Actual	% Budget	Budget	%
Account	Area	Object	2013-14	3/31/2014	2013-14	2014-15	Change
	111000	Adult program contracts	21,720	21,189	97.6%	21,020	
	112000	Community Recreation contracts	0			0	
5210210	101000	Audit fees	3,750	1,786	47.6%	3,200	-14.7%
5210215	103000	Banking services	800	436	54.5%	800	0.0%
5210230	103000	Payroll services	3,500	2,101	60.0%	3,500	0.0%
5210525	103000	General insurance	8,500	7,623	89.7%	8,500	0.0%
5210530	101000	Legal settlements					
5210725	103000	Phone & Radio	5,000	2,562	51.2%	3,580	-28.4%
5210810	103000	Gas & Electric service	35,000	22,266	63.6%	35,000	0.0%
5210815	101000	Garbage, dump	4,600	4,222	91.8%	5,440	18.3%
5210835	103000	Water & sewer	1,696	762	45.0%	1,696	0.0%
5211110	104000	Janitorial contract	7,000	13,775	196.8%	25,000	257.1%
5211115	104000	Maintenance - special bldg*	0			0	
5211315		Staff training					
	103000	Recreation training expense	400	1,960	490.0%	400	0.0%
	105000	Pool training	1,000	1,035	103.5%	1,000	0.0%
5211320	103000	Books, publications, reference mat'l					
5211325	103000	Conferences, mtgs	3,000	655	21.8%	3,000	0.0%
5211330	103000	Membership dues	2,000	2,086	104.3%	2,200	10.0%
5211440	103000	General travel	2,000	593	29.7%	2,000	0.0%
5211520	103000	Publication & legal notices	500		0.0%	500	0.0%
5211545	101000	Election expense	1,750	1,157		1,750	
5211610	101000	Permits, Co. Finance, LAFCO	2,250	1,293	57.5%	2,500	11.1%
5220110	103000	Office expense	19,000	22,948	120.8%	20,500	7.9%
5220130	101000	Copy machine 60%, + outside printi	6,200	3,446	55.6%	6,200	0.0%
5220215	105000	Maintenance - pool misc & equipme	13,000	11,004	84.6%	13,000	0.0%
5220310	104000	Maintenance - Community Ctr	6,000	10,590	176.5%	6,000	0.0%
5220810	105000	Pool chemicals	14,000	11,340	81.0%	14,000	0.0%
5220819		Recreation supplies					
	103000	General recreation supply	2,000	3,943	197.1%	2,000	0.0%
	104000	Building rec supply		4,196			
	105000	Pool Supplies	6,500	3,169	48.7%	6,500	0.0%
	106000	Aquatic Supplies	5,000	4,630	92.6%	5,000	0.0%
	107000	Summer program expense	116,600	89,512	76.8%	126,000	8.1%
	108000	Preschool supplies	0	625		600	
	109000	Tennis class supplies	0	35		0	
	110000	Youth Program expense	6,750	6,415	95.0%	5,150	-23.7%
	111000	Adult program expense	500	1,116	223.1%	500	0.0%
	112000	Community Recreation expense	18,000	24,570	136.5%	16,700	-7.2%
5220825	105000	Pool guard clothing	1,000	1,285	128.5%	1,000	0.0%
5220826	105000	Vending machine supplies	5,000	9,489	189.8%	10,000	100.0%
5220827	103000	Janitorial supplies	12,000	9,834	81.9%	12,000	0.0%
5220828		First aid supply					
	105000	Pool first aid	1,000	1,504	150.4%	1,000	0.0%
	107000	Summer first aid supply	500			500	0.0%
5420500	103000	Interest on County Pooled Invest.	0			0	

GL Account	Functional Area	Expense Object	Budget 2013-14	Actual 3/31/2014	% Budget 2013-14	Budget 2014-15	% Change
TOTAL SERVICES & SUPPLIES			455,947	414,070	90.8%	505,231	10.8%
5211710	103000	Principal, expansion loan - 50000	47,500	47,500	100.0%	50,000	5.3%
5211715	103000	Interest, expansion loan - 15400	12,856	12,856	100.0%	10,175	-20.9%
TOTAL LOAN PAYMENT			60,356	60,356	100.0%	60,175	-0.3%
5220910	103000	Building and Pool Improvements	55,000	36,596	66.5%	68,000	
5220916	103000	Rec Equipment	26,000	3,921	15.1%	0	
TOTAL FIXED ASSETS			81,000	40,517		68,000	
0	Contingency, General (fund bal. unbudgeted)						
	Reserves for equipment - years		<i>Proposed</i>			<i>Budgeted:</i>	
		<i>Solar power/water - 10 yrs</i>	<i>15,000</i>				
		<i>Air conditioning rec. hall - 3 yrs</i>	<i>0</i>				
		<i>Kitchen remodel - 2 yrs</i>	<i>10,000</i>				
		<i>Rec. hall floor replace - 2 yrs</i>	<i>10,000</i>				
		<i>Youth pool - 8 yrs</i>	<i>6,500</i>				
			<i>41,500</i>				
5450150	Reserve for pool building lease final pmt						
	Contingency - wage & benefit increases						
	Contingency for emergencies						
TOTAL CONTINGENCIES & RES			0			0	0
TOTAL BUDGET RECREATION			1,803,195	1,318,413	73.1%	1,920,741	6.5%
REVENUE							
4410125	103000	Interest - pooled investments	500	9	1.7%	500	0.0%
4410127	103000	Interest - ERAF					
4410215	105000	Pool facility & group picnic rent	16,000	9,480	59.3%	16,000	0.0%
4410225	104000	Building rental	43,000	33,300	77.4%	43,000	0.0%
4511210	103000	HOPTR	2,894	434	15.0%	2,791	-3.6%
4530516	103000	Grants	81,000	42,272	52.2%	68,000	
4570110	103000	Reimbursed expenses	500	1,096	219.2%	500	0.0%
4631912	Vending & advertising						
	105000	Vending sales	10,000	11,086	110.9%	15,000	50.0%
	103000	Ad sales	10,000	10,777	107.8%	10,000	0.0%
4631914	112000	Community recreation activities	21,565	15,246	70.7%	21,375	-0.9%
4631915	109000	Tennis	46,200	43,104	93.3%	57,000	23.4%
4631917	105000	Pool revenue	65,000	41,930	64.5%	65,000	0.0%
	106000	Aquatics, swim classes	85,000	82,518	97.1%	85,000	0.0%
	113000	Swim team reimbursement	55,000	56,920	103.5%	57,000	3.6%
4631918	105000	Pool membership	62,000	49,555	79.9%	62,000	0.0%
4631919	111000	Adult Programs	37,050	25,424	68.6%	36,100	-2.6%
4631920	107000	Summer Programs	586,629	396,370	67.6%	709,684	21.0%
4631922	Youth Program revenue						
	108000	Preschool	123,500	101,310	82.0%	133,000	7.7%

GL	Functional	Expense	Budget	Actual	% Budget	Budget	%
Account	Area	Object	2013-14	3/31/2014	2013-14	2014-15	Change
	110000	Youth Programs	88,207	82,506	93.5%	102,837	16.6%
4640329	103000	Unused credit		684			
4710615	103000	Donations	1,000	1	0.1%	1,000	0.0%
4710642	103000	Miscellaneous	150	787	524.5%	150	0.0%
TOTAL NON-TAX REVENUE			1,335,195	1,004,807	75.3%	1,485,937	11.3%

Total restricted funds & 6/30 balance budgeted 0

Other Revenue:

Revenue other than taxes 1,335,195 0.0% 1,485,937 0

Estimated Property Tax Revenue:

4110110	103000	Current Secured	420,697	241,233	57.3%	437,570	
4110111	103000	Tax Admin fee - contra revenue	(7,573)	(3,561)		(7,610)	
4110115	103000	Unitary	2,513			2,604	
4110120	103000	Current Unsecured	9,539	8,733	91.5%	9,226	
4110140	103000	Excess ERAF	57,485	31,436	54.7%	55,569	
4110210	10300	Supplemental	4,455	2,256	50.6%	5,895	
4110215	103000	Supplemental , unsecured	68	165	242.5%	34	
4110225	103000	Supplemental Assessment, Redem.	402	135	33.6%	340	
4110310		Prior Year Secured	0			0	
4110510	103000	Prior Unsecured	562	295	52.4%	416	
4560110	103000	In-lieu, Housing	0			0	
			488,148	280,691		504,044	
TOTAL BUDGET FUNDING			1,823,343	1,285,499	70.5%	1,989,981	0
TOTAL RECREATION BUDGET			1,803,195	1,318,413	73.1%	1,920,741	

Surplus: To be provided from Fund Balance and Property Taxes: -69,239

Net operating budget for summary page:

1,852,741

**MARINWOOD COMMUNITY SERVICES DISTRICT
RECREATION BUDGET FOR FISCAL YEAR 2014-15**

SCHEDULE C: BUDGET DETAIL

GL ACCT	Funct. Area	ITEM				
PROGRAMS AND PART-TIME						
5110210		BUILDING HOURLY				12,900
101000		Building Attendant 5hr/wk x \$20/hr x 45 wks	6,500			
103000		Hourly janitorial	6,400			
109000		TENNIS	Revenue	Expense	Contracts	Wages
		Lesson & program revenue & expense	55,000		44,000	11,000
		<u>Court rental</u>	<u>2,000</u>			<u>2,000</u>
		Total	57,000		44,000	13,000
		Balance for overhead 22.8%				
112000		COMMUNITY RECREATION	Revenue	Expense	Contracts	Wages
		Community Recreation events				
		Breakfast w/ Bunny (revenue goes to caterer)		100		200
		Sponsorship underwriting	6,000			6,000
		Wine Tasting event	1,800	1,300		500
		Oktoberfest	3,000	3,000		
		Café Marinwood	5,000	5,500		500
		Block Party	500	1,000		200
		Picnic in the Park	300	300		100
		Music Series in the Park (5 events)	3,500	4,000		200
		Halloween Harvest Festival	700	500		100
		Art Show	1,000	500		500
		Winter Fest	700	500		100
		Activenet Fees	<u>(1,125)</u>			<u>(1,125)</u>
		Total	21,375	16,700		1,400
		Balance for overhead 15.3%				3,275
107000		SUMMER DAY CAMP PROGRAMS	Revenue	Expense	Contracts	Payroll
		Marinwood Summer Camps	637,134	119,000		291,151
		<u>Specialty Summer Camps</u>	<u>72,550</u>	<u>7,000</u>	<u>30,470</u>	<u>13,239</u>
		Total	709,684	126,000	30,470	350,048
		Balance for general overhead 39.1%				248,824
110000		YOUTH PROGRAMS	Revenue	Expense	Contracts	Wages
		Art	2,000		1,400	600
		Babysitter training (Comm. Ctr. staff)	4,000			1,800
		Ballet	5,000		3,250	1,750
		Kung Fu	4,500		2,925	1,575
		Irish Dance	7,000		4,900	2,100
		Lego Engineering & Robotics	4,000		2,800	1,200
		Mad Science	3,000		2,250	750
		Mid-Winter Break Camp	11,000	1,500		4,500
		Mini Sports	5,000	500		2,500
		Music (Toddler & Baby Sings)	3,000		2,100	900
		Parents Night Out	11,000	1,200		7,000
		Sewing	750	450		300

SCHEDULE C: BUDGET DETAIL

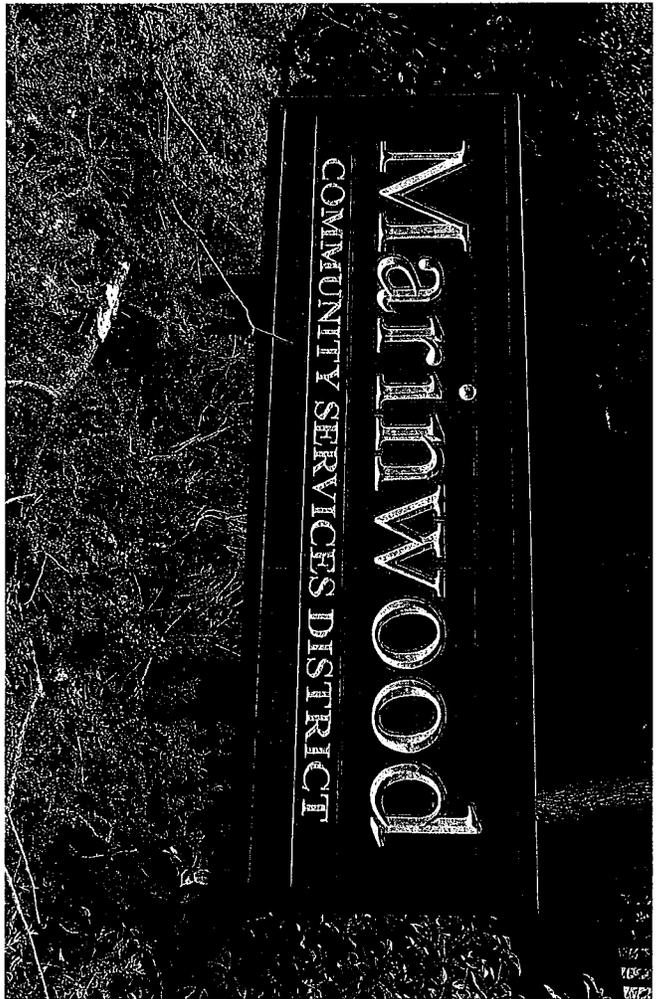
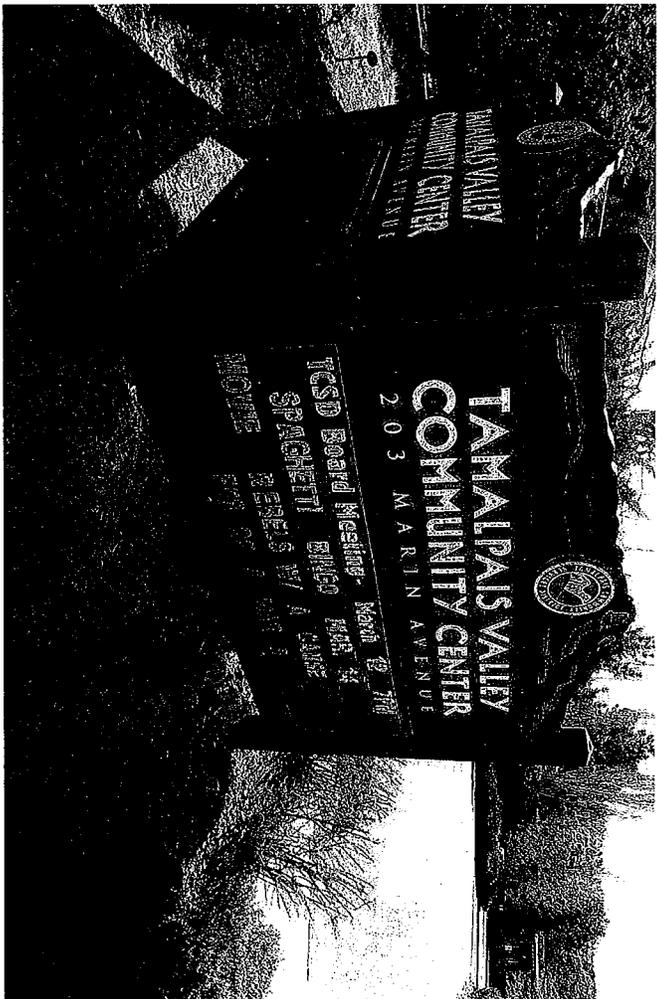
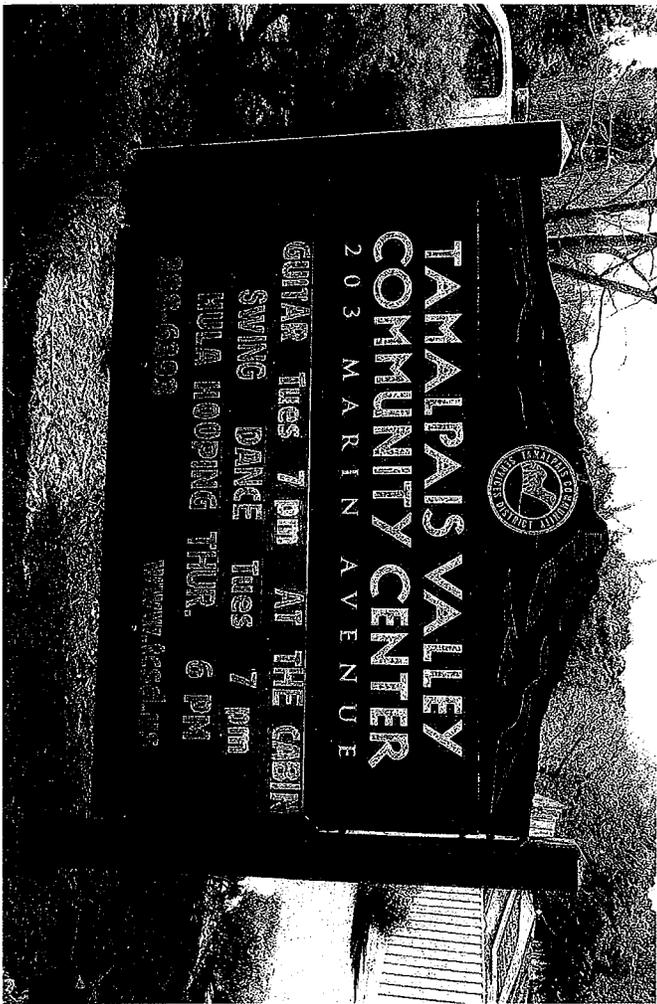
GL ACCT	Funct. Area	ITEM				
		Spring Break Camp	13,000	500	2,500	10,000
		Tae Kwon Do	14,000		8,400	5,600
		Winter Camp	21,000	1,000	10,000	10,000
		ActiveNet fees	<u>(5,413)</u>			(5,413)
		Total	102,837	5,150	28,025	28,300
		Balance for overhead 40.2%				41,362
108000		PRESCHOOL PROGRAMS				
		Preschool program	Revenue	Expense	Contracts	Wages
		Preschool program revenue	140,000	600		105,000
		ActiveNet fees	(7,000)			
		Balance for overhead 100%				20,400
111000		ADULT PROGRAMS	Revenue	Expense	Contracts	Wages
		Ballroom Dance	5,000		3,750	
		Boot Camp	3,000		1,950	
		CPR/First Aid (staff)	5,000	500		2,000
		Zumba	4,000		2,400	
		Krav Maga	5,000		4,000	
		Jazzercise (revenue net)	2,800			
		Yoga, Pilates & Meditation	10,000		7,000	
		Fitness	3,200		1,920	
		ActiveNet Fees	<u>(1,900)</u>			
		Total	36,100	500	21,020	2,000
		Balance for overhead 34.8%				12,580
105000		POOL	Revenue	Expense	Contracts	Wages
		Pool operation	<u>295,000</u>	<u>104,392</u>		<u>211,000</u>
		Total	295,000	104,392		211,000
		Balance for overhead -6.9%				(20,392)
EMPLOYEE BENEFITS						
5130510	103000	PERS				
		Employer contribution	12.085%			
		Employer-paid employee contribution				
		Total	12.085%			
5130120	103000	GROUP INSURANCE - monthly				
		CSD paid family health premium 2014		1,738		
		CSD paid Dental premium 2013		149		
		CSD paid vision premium 2013		21		
		CSD paid average life ins. Premium		31		
		CSD paid retiree health premiums		475		
		COMPENSATION INSURANCE:		2014/15 rates:		
5140115	103000	#9410 - recreation, administrative	1.97%			
		#9420 - manual	9.14%			
		#8810 - clerical	0.57%			
		#9053 - lifeguards	3.33%			
		Experience modification factor	147%			
		Discount under Program CSDA	5%			

SCHEDULE C: BUDGET DETAIL

GL ACCT	Funct. Area	ITEM		
5140145	103000	UNEMPLOYMENT INSURANCE - rate 1/14 to \$7000	3.7%	
5140140		SOCIAL SECURITY	7.65%	
SERVICES & SUPPLIES				
5211115	104000	SPECIAL BUILDING MAINTENANCE: Replace kitchen counter top		
5220819		GENERAL RECREATION SUPPLY		500
	103000	Misc	500	
5210122	103000	MARKETING EXPENSE		28,500
		Review printing	22,000	
		Advertising & flyers	6,000	
		Website	500	
4631812	105000	Review ad sales		10,000
5211610	101000	MARIN COUNTY FEES		2,500
		LAFCO share	550	
		Pool permit	1,000	
		Co auditor admin fees	950	
5211325	103000	CONFERENCES, AND MEETINGS		3,000
		<u>Recreation:</u>		
		LERN conference	2,500	
		Seminars & meetings	500	
5210725	103000	TELEPHONE & RADIO		3,580
		Internet web hosting	600	
		Cable internet	480	
		Telephone	2,500	
5220110	10300	OFFICE SUPPLIES		20,500
		Office equip & maint	4,000	
		Postage	10,000	
		Office supplies	6,500	
5220910		CAPITAL IMPROVEMENTS		68,000
		<u>Grant Funded:</u>		
		Kitchen counters and flooring	18,000	
		Park electrical outlet extension	3,000	
		Pool building lights	4,000	
		Reception Hall lighting	10,000	
		Paint trim on Center & pool	15,000	
		<u>Reception Hall air conditioning</u>	<u>18,000</u>	
				68,000
		Fund Balance funded:		
5220916		CAPITAL EQUIPMENT		
		UV systems for main pool & tot pool		

MARINWOOD COMMUNITY SERVICES DISTRICT MAJOR CAPITAL INVESTMENT NEEDS

Item	Cost	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22
Park										
Tractor - 20 yrs from 07/8	\$55,000									
Picnic area shading	\$20,000									
Park rest room	\$60,000									
Park shop	\$150,000									
Tennis Court resurface - Creekside	\$30,000			30						
Park Tennis resurface - 10 yrs from 8/9	\$40,000						40			
School Tennis Court replace - 10 yrs	\$85,000					85				
School Tennis Court recoat	\$10,000		7							
Replace street trees	\$8,000									
Sidewalk replacement -	\$50,000									
Park total		0	7	30	0	85	40	0	0	0
Recreation & Building										
Kitchen counters & flooring	\$18,000		18							
Photo voltaic/solar water - 10 yrs	\$150,000									
HVAC	\$18,000		18							
Storage shed	\$10,000	8								
Stove & hood	\$7,000	7								
Reception hall floor	\$28,000	27					13			
Reception hall chairs & tables	\$15,000									
Reception hall lighting	\$10,000		10							
Paint trim on Center and pool	\$12,000		12							
Modular classroom	\$200,000									
Pool chlorine generator cells	\$11,000			11				11		
Refinish pool building ceiling										
Pool building lights	\$4,000									
Pool changing room sinks	\$15,000									
Pool pump	\$25,000									
Pool filter	\$35,000				35					
Pool UV disinfection system	\$26,000			26						
Pool heaters - 10 yrs	\$15,000									15
Pool replastering - 10 yrs	\$80,000							80		
Rec & Bldg total		42	58	37	35	0	13	91	0	15
Prop A Grant Fund eligible exp.		42	65	67	35	85	53	91	0	15
Prop A Grant Funds		-42	-65	-66	-67	-68	-69	-70	-71	-72
Balance for General Fund		0	0	1	-32	17	-16	21	-71	-57



April 18, 2014

To: Park & Recreation Commission

From: Gary Harrelson

Subj: Maintenance

PARK – One of the Oak Trees in the park is infected with *Phytophthora ramorum* (Sudden Oak Death). We will be treating the trees in the park only, this is a preventative measure it doesn't guaranty the trees won't become affected. The disease is carried in the soil, by water and air movement. It can enter through roots, leaves and bark. The treatment can slow down the spread it won't cure the tree; it will eventually succumb to the disease.

Routine park maintenance was performed; irrigation repairs and system checks were done, as well.

There is a port-a-potty by the tennis courts. This is the location of ones we had in the past. We are building a screen around it, it won't be so obnoxious. We all agree there should be a permanent structure, instead of this temporary solution.

OPEN SPACE- We removed a tree that had fallen on the Queenstone fire road. I am going to check on another tree, a resident said it had fallen on his fence. They live next to the open space; I'll let you know at the meeting.

POOL- We had to close the wading pool, a leak developed in the filter vessel. We're trying a temporary fix, hoping it will hold until we can order and receive a new part. Our chlorine generator isn't operating at 100%; I've tried to repair it, with the help of the vendor, no success. I will be sending it to the vendor for repair. We will use the smaller unit and supplement with liquid chlorine until it is repaired and returned.

VEHICLES & EQUIPMENT- The dump truck has been repaired; new starter, turbo vacuum solenoid and oil pressure sensor. The pool vacuum was repaired and returned.

Recreation Report – April 2014

Shane DeMarta, Recreation Director

Summer Registration:

Summer registrations continue to be extremely strong; many camps are completely full with waitlists. Swim lessons are also doing very well.

Summer Training:

We are currently finalizing summer camp/pool staff training days. During training days staff goes over policies, emergency procedures, scenarios, expectations, and team building. Both camp and pool staff spend approximately 4 days participating in training and obtaining certifications.

Spring Break Camp:

Spring Break camp is scheduled for the week of April 14th. Camp will be held here at the Marinwood Community Center. Campers participate in a variety of activities including, games, arts and crafts, swimming and special events.

Pool:

The pool is now open for the season. In addition to lap and rec swim we are also offering private swim lessons during the spring season.

Spring Events:

We have a busy season of events and activities this spring:

- Marinwood Camp Night: Friday, April 4th
- Egg Hunt and Breakfast with Bunny: Saturday, April 19th
- Swing Night: Friday, May 2nd
- Marinwood Neighborhood Block Party: Sunday, May 18th
- Meet the Camp Staff Night: Friday, June 13th