

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

## Tuesday – March 10, 2026 – 6:30 PM

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

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

	Item Description:	Board Action
<b>A.</b>	<b>CALL TO ORDER</b>	
<b>B.</b>	<b>AGENDA</b>	Adopt
<b>C.</b>	<b>PUBLIC COMMENT ON CLOSED SESSION ITEMS ONLY</b>	
<b>D.</b>	<b>CLOSED SESSION:</b> <i>Public Employee Performance Evaluation Section 94957(b)(1): Title: District Manager</i>	
<b>E.</b>	<b>OPEN SESSION:</b> <i>(Open Session will begin no earlier than 7:00PM)</i>	
<b>F.</b>	<b>CONSENT CALENDAR</b> a. Draft Minutes of Regular Meeting of February 10, 2026 b. Bills Paid Nos. 10017-10090	Approve
<b>G.</b>	<b>PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA</b> <i>Speakers may comment only on non-agenda items within the subject matter jurisdiction of the District. The Board may not take action on, consider or debate items not on the agenda except under narrow circumstances meeting statutory tests. Response to comments on non-agenda items will be limited to factual information or clarifying questions from staff or Board at the conclusion of the public comment period. The President may refer the matter to staff or to a future meeting agenda.</i>	
<b>H.</b>	<b>DISTRICT MATTERS</b>	
	1. 1 <sup>st</sup> Draft District Operating Budget for Fiscal Year 2026-2027	Review
	2. Resolution 2026-02: Increasing the Amount of the Special Tax for Fire Protection and Emergency Services	Approve
	3. Resolution 2026-03: Increasing the Amount of the Special Tax for Park, Open Space and Street Landscape Maintenance	Approve
	4. District Manager Report (verbal report)	Review
<b>I.</b>	<b>FIRE DEPARTMENT MATTERS</b>	
	1. Update on Current Status of Discussions with City of San Rafael regarding a Potential Agreement for Full Staffing Services of Marinwood Fire Station 58 (verbal update)	Receive
	2. Chief Officer Report and Activity Summary	Review
<b>J.</b>	<b>PARK AND RECREATION MATTERS</b>	
	1. Recreation and Park Maintenance Activity Reports	Review
<b>K.</b>	<b>BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS</b>	
<b>L.</b>	<b>ADJOURN</b>	
	<b>DATE OF NEXT REGULAR BOARD MEETING – April 14, 2026</b>	

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

# Marinwood Community Services District

Draft Minutes of Board of Directors Meeting

Tuesday – February 10, 2026 – 6:15pm

**Time and Place:** 6:15PM Marinwood Community Center classroom.

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

## **Present:**

Board Members: Board President Chris Case, Lisa Ruggeri, Kathleen Kilkenny (arrived at 7:09pm), Sivan Oyserman, Bill Shea.

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell, Deputy Fire Chief Robert Sinnott, Accounting/Payroll Manager Tiffany Combrink.

## **A. Call to Order & Pledge of Allegiance**

Board President Case called the meeting to order at 6:19pm

## **B. Agenda**

Agenda adopted as presented.

## **C. Public Comment on Closed Session Items only**

No public comments were received.

## **D. Closed Session**

*Public Employee Performance Evaluation Section 94957(b)(1): Title: District Manager*

Convened at 6:21pm and adjourned at 6:59pm with no reportable action taken.

## **E. Open Session**

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

## **F. Consent Calendar**

1. *Draft Minutes of Regular Meeting of January 13, 2026*
2. *Bills Paid Nos. 9948 – 10016*
3. *Fiscal Year 2024-2025 Audited Basic Financial Statements and Management Report*  
Shea to approve/Ruggeri to second “consent calendar as presented.”  
Aye: Case, Ruggeri, Oyserman, Shea. Absent: Kilkenny. Motion carried.

## **G. Public Comment Open Time for Items Not on Agenda**

No public comments received

## **H. District Matters**

1. *Marinwood CSD Draft Policy to Establish the Criteria and Procedures for Recognizing Lease and Subscription Assets and Liabilities on the Balance Sheet, as Required by the Governmental Accounting Standards Board (GASB) Statements No. 87 and 96.*  
Shea to approve/Oyserman to second “Marinwood CSD Draft Policy to Establish the Criteria and Procedures for Recognizing Lease and Subscription Assets and Liabilities on the Balance Sheet, as Required by the Governmental Accounting Standards Board (GASB) Statements No. 87 and 96.”  
Aye: Case, Ruggeri, Oyserman, Shea. Absent: Kilkenny. Motion carried.
2. *Fiscal Year 2025-2026: 2<sup>nd</sup> Quarter Profit & Loss Budget-to-Actuals Financial Statements*  
(Board Director Kilkenny arrived at 7:09pm)  
Board reviewed Fiscal Year 2025-2026 2<sup>nd</sup> Quarter Profit & Loss Budget-to-Actuals Financial Statements
3. *District Manager Report*  
Board received District Manager Report

**I. Fire Department Matters:**

1. *Draft Minutes of Fire Commission Meeting of February 3, 2026*  
Board received Draft Minutes of Fire Commission Meeting.
2. *Resolution 2026-01: Government Code section 20221. Determination of Re-Evaluation of a Former Employee's Continued Qualification for Disability by the Governing Body.*  
Shea to approve/Oyserman to second "Resolution 2026-01" as presented  
All in favor. Motion carried.
3. *Update on Current Status of Discussions with City of San Rafael regarding a Potential Agreement for Full Staffing Services of Marinwood Fire Station 58 (verbal update)*  
Board President Case provided update.
4. *Chief Officer Report and Activity Summary (verbal report)*  
Board reviewed Chief Officer Report and Activity Summary

**J. Park and Recreation Matters:**

1. *Draft Minutes of Park & Recreation Commission Meeting of January 27, 2026*  
Board received Draft Minutes of Park & Recreation Commission Meeting.
2. *Recommended Pay Schedule Wage Adjustments for Non-Represented Full-time Positions*  
Board reviewed Recommended Pay Schedule Wage Adjustments for Non-Represented Full-time Positions
3. *Recreation and Park Maintenance Activity Reports*  
Board received Recreation and Park Maintenance Activity Reports

**K. Board Member Items of Interest – Request for Future Agenda Items**

None received

**L. Adjourn**

Meeting adjourned at 8:36pm

Tiffany Combrink, Secretary

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

Treasury Fund 8067

**Classes:**  
Street lights  
Fire  
Recreation  
Park

Approved by the Board of Directors on March 10, 2026

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
10017	2/2/2026	Laura Winter	1,974.00	Art classes	Rec	5210146	Youth	1,974.00
10018	2/2/2026	Kids Choice Camps	1,617.00	Dungeons & Dragons	Rec	5210146	Youth	1,617.00
10019	2/2/2026	National Academy of Athletic	504.00	Sports Camp	Rec	5210146	Youth	504.00
10020	2/2/2026	Chrissy Costello	1,832.00	Zumba	Rec	5210146	Adult	1,832.00
10021	2/4/2026	AT&T	90.24	park internet - Jan	Park	5210725	General	90.24
10022	2/4/2026	County of Marin	66.07	park fuel - Nov	Park	5220610	General	66.07
10023	2/4/2026	Grainger	113.09	supplies	Park	5220310	General	113.09
10024	2/4/2026	Home Depot	517.22	supplies	Park	5220310	General	517.22
10025	2/4/2026	Integrity Construction Mainte	1,755.00	janitorial - Feb	Rec	5211110	Building	1,755.00
10026	2/4/2026	Jorge's Tree Service	7,500.00	clear fallen tree from OS	MWPA	5820100	General	3,000.00
				tree removal near creek	Park	5211528	General	4,500.00
10027	2/4/2026	Landesign	3,360.00	landscape contractor - Feb	Park	5211125	General	3,360.00
10028	2/9/2026	US Postmaster	5,020.00	bulk mail postage - spring/su	Rec	5210122	General	5,020.00
10029	2/9/2026	Stephanie Pedersen	70.00	refund youth program	Rec	4631922	General	70.00
10030	2/9/2026	Erin Collins Butler	300.00	refund aquatics	Rec	4631917	Aquatics	300.00
10031	2/10/2026	Marinwood CSD	85,588.82	Fire salaries	Fire	5110110	General	27,693.12
				Fire OT	Fire	5120110	General	14,814.42
				FLSA	Fire	5110319	General	852.73
				Acting Pay	Fire	5110310	General	939.36
				4850	Fire	5110110	General	5,066.88
				Holiday	Fire	5110313	General	3,510.00
				Admin Asst	Fire	5110110	Admin	1,167.04
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,167.04
				Admin Asst	Park	5110110	Admin	583.52
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	3,155.04
				Rec Dir	Park	5110110	General	1,352.16
				Rec salaries	Rec	5110110	General	9,686.40
				Park salaries	Park	5110110	General	8,634.40
				Park hourly	Park	5110210	General	40.00
				Building attendants	Rec	5110210	Building	353.50
				Pool staff	Rec	5110210	Pool	200.00
				Summer	Rec	5110210	Summer	114.00
				Preschool	Rec	5110210	Preschool	4,353.00
				PR billing fees	Fire	5210230	General	113.00
				PR billing fees	Rec	5210230	General	482.53
				PR billing fees	Park	5210230	General	178.47
				SS + Medicare	Fire	5140140	General	3,638.86
				SS + Medicare	Rec	5140140	General	2,040.91
				SS + Medicare	Rec	5140140	General	754.86
				EDU + SUI	Fire	5140145	General	13.12
				EDU + SUI	Rec	5140145	General	213.85
				EDU + SUI	Park	5140145	General	79.09
				Benefits withholding	Park	2120066	General	-1,536.34
				Benefits withholding	Rec	2120066	General	-2,281.03
				Benefits withholding	Fire	2120066	General	-7,560.71
10032	2/10/2026	Marinwood CSD	17,334.37	Retire 02/06/26	Park	5130510	General	2,203.52
					Rec	5130510	General	2,479.27
					Fire	5130510	General	12,651.58
10033	2/11/2026	Marin County Hazardous Ma	2,066.00	Annual Hazmat JPA fees	Fire	5211610	General	2,066.00
10034	2/11/2026	Marin Municipal Water Distri	2,572.24	Water Nov/Dec	Fire	5210835	General	615.00
					Rec	5210835	General	644.11
					Park	5210835	General	1,313.13
10035	2/11/2026	Marin Prof Firefighters	1,246.00	dues - Feb	Fire	5211330	General	1,246.00
10036	2/11/2026	Marin Resource Recovery	483.00	debris dump	Park	5210815	General	483.00
10037	2/11/2026	Marin Sanitary Service	2,650.61	Garbage - Jan	Park	5210815	General	1,855.43
					Rec	5210815	General	530.12
					Fire	5210815	General	265.06
10038	2/11/2026	Mill Valley Refuse Service	314.98	porta potty - feb	Park	5211220	General	314.98
10039	2/11/2026	PG&E	1,788.22	Streetlights - Dec	Streetlights	5210825	General	1,788.22
10040	2/11/2026	O'Connor & Company	13,323.75	FY25 Audit services	Park	5210210	General	3,030.93
					Rec	5210210	General	3,030.93
					Fire	5210210	General	6,061.89
				FY25 SCO report prep	Park	5210210	General	300.00
					Rec	5210210	General	300.00
					Fire	5210210	General	600.00
10041	2/11/2026	Pest Plus	259.00	pest control	Fire	5211532	General	90.00
					Rec	5211532	General	169.00
10042	2/12/2026	Pet Waste Eliminator	346.40	Pet waste bags	Park	5220310	General	346.40
10043	2/12/2026	Project A	40.00	email hosting	Rec	5220110	General	20.00
					Fire	5220110	General	20.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
10044	2/12/2026	SiteOne Landscape Supply	1,646.49	irrigation maintenance	Park	5220310	General	43.18
				pool maintenance	Rec	5220215	Pool	666.63
				pool maintenance	Rec	5220215	Pool	-90.82
				pool maintenance	Rec	5220215	Pool	31.25
				pool maintenance	Rec	5220215	Pool	79.77
				irrigation maintenance	Park	5220310	General	916.48
10045	2/12/2026	SolEd Solar Holdings	877.97	Solar - Jan	Rec	5210810	General	648.66
					Fire	5210810	General	229.31
10046	2/12/2026	SDRMA	261.98	Life ins - Mar	Fire	5130120	General	77.96
					Park	5130120	General	86.52
					Rec	5130120	General	97.50
10047	2/12/2026	Marin Ace	202.94	supplie	Park	5220310	General	202.94
10048	2/12/2026	T-Mobile	154.08	cell phones	Fire	5210725	General	154.08
10049	2/12/2026	US Bank Corporate Paymen	6,142.13	wall speakers	Fire	5220310	General	75.72
				zoom	Fire	5211325	General	31.99
				public notice - fire code	Fire	5211520	General	91.71
				newspaper subscription, IDF	Fire	5220110	General	29.21
				wall volume controller	Fire	5220310	General	64.84
				candy, flowers, fan	Fire	5220110	General	295.21
				vehicle maint, dump trailer r	Park	5210910	General	606.70
				zoom	Park	5211325	General	15.99
				newspaper subscription	Park	5220110	General	17.31
				fence repair wire, deck drain	Park	5220310	General	776.87
				hip waders	Park	5220825	General	54.11
				CPR certs	Rec	5220819	Adult	120.00
				janitorial supplies	Rec	5220827	Building	70.11
				craft/food supplies	Rec	5220819	Community	714.93
				zoom	Rec	5211325	General	47.99
				newspaper subscription, offi	Rec	5220110	General	902.46
				music subscription, rec supp	Rec	5220819	General	285.84
				coffee	Rec	5211315	Preschool	16.10
				supplies	Rec	5220819	Preschool	69.77
				Summer field trip	Rec	5220819	Summer	773.00
				craft/food supplies	Rec	5220819	Youth	1,082.27
10050	2/12/2026	Wells Fargo	661.70	copier lease - Feb	Rec	5220130	General	430.11
					Fire	5220130	General	132.34
					Park	5220130	General	99.25
10051	2/13/2026	Paula Duncan	1,953.70	Art with Ms Paula	Rec	5210146	Youth	1,953.70
10052	2/13/2026	Janet Carter	569.00	Pilates	Rec	5210146	Adult	569.00
10053	2/13/2026	AFLAC	58.92	disability ins - Jan	Park	5130120	General	58.92
10054	2/13/2026	AFLAC	711.78	life/disability ins - Jan	Fire	5130120	General	711.78
10055	2/13/2026	AT&T	733.91	Phones - Dec	Fire	5210725	General	169.53
					Park	5210725	General	31.91
					Rec	5210725	General	164.54
				Phones - Jan	Fire	5210725	General	170.63
					Park	5210725	General	31.97
					Rec	5210725	General	165.33
10056	2/23/2026	Marinwood CSD	86,337.98	Fire Salaries	Fire	5110110	General	27,693.12
				Fire OT	Fire	5120110	General	13,442.40
				FLSA	Fire	5110319	General	1,545.14
				Acting Pay	Fire	5110310	General	829.92
				4850	Fire	5110110	General	5,066.88
				Holiday Pay	Fire	5110313	General	3,510.00
				Admin Asst	Fire	5110110	Admin	1,167.04
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,167.04
				Admin Asst	Park	5110110	Admin	583.52
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	3,155.04
				Rec Dir	Park	5110110	General	1,352.16
				Rec salary	Rec	5110110	General	9,686.40
				Park salary	Park	5110110	General	8,634.40
				Park hourly	Park	5110210	General	60.00
				Building attendants	Rec	5110210	Building	152.10
				Pool staff	Rec	5110210	Pool	287.50
				Summer	Rec	5110210	Summer	252.00
				Preschool	Rec	5110210	Preschool	5,686.00
				Youth programs	Rec	5110210	Youth	460.39
				PR fees	Fire	5210230	General	113.00
				PR fees	Rec	5210230	General	147.46
				PR fees	Park	5210230	General	54.54
				SS + Medicare	Fire	5140140	General	3,578.50
				SS + Medicare	Rec	5140140	General	2,143.52
				SS + Medicare	Park	5140140	General	792.81
				EDU + SUI	Fire	5140145	General	13.14
				EDU + SUI	Rec	5140145	General	125.88
				EDU + SUI	Park	5140145	General	46.56
				Benefits withholding	Park	2120066	General	-1,536.34
				Benefits withholding	Rec	2120066	General	-2,281.03



NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
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Total by Department:

				Streetlights				4,317.62
				Fire Department				188,861.81
				Recreation Department				123,449.53
				Park Department				66,680.11
				Measure A				0.00
				MWPA				3,000.00
				Capital				0.00
				Unclassified				0.00



# Staff Report

**To:** Board of Directors  
**From:** Eric Dreikosen, District Manager  
**Date:** March 10, 2026  
**Re:** Fiscal Year 2026-2027 Operating Budget: 1<sup>st</sup> Draft

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Directors,

Please see the included first draft of the FY 26-27 Operating Budget. While progress has been accomplished thus far, this very much remains a preliminary draft and work in progress. As such it is anticipated to change significantly throughout the budget creation process. Also included in the draft are the current FY25-26 budget-to-actuals as of 2/28/26. However, actuals from Q3 (Jan-Feb) have not been fully reviewed and are subject to subsequent journaling. They are included for budget reference only.

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

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

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

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

The draft budget as a whole will continue to evolve and shall be presented at each scheduled board meeting leading up to adoption. Final budget adoption is anticipated to take place at the regular board meeting scheduled for May 12, 2026.

In preparing the draft budget presented now, full-time staffing wages and staff-related costs have been updated to current staff census models including salary step increases, pensions (incl. UAL payment totals), medical benefits, etc. It should be noted that the 26/27 draft budget includes the proposed wages for non-represented full-time park & recreation staff.

It should be further noted, however, that the current draft budget does not account for potential wage increases for safety personnel that may result from the forthcoming bargaining process.

Detailed items of note are listed on the following page:

#### District-wide:

- 4110110 – Prop. Tax - Current Secured:  
For the primary ad valorem property tax received, Current Secured, this number has been adjusted to reflect the amount anticipated to be received this fiscal year. All property taxes will be further analyzed and potentially revised upon receipt of the April allocations from the County.
- 5210525 – Insurance - General:  
We are still awaiting final updates from our insurance carrier as to adjustments in Property/Liability (P/L) rates. In the meantime, our insurance carrier has provided an initial letter stating P/L premiums are anticipated to increase by as much as 10% to 12% based on early estimates from their reinsurance brokers.
- 5140115 – Workers Comp Insurance:  
In regards to WC insurance, our experience modification (EMOD) factor for FY26/27 will increase significantly from 114% to 147%. However, base WC rates are anticipated to remain flat. The EMOD increase has been factored into the draft budget.
- 5130130 – OPEB Trust Contributions:  
Contributions to the District's OPEB Trust Fund and Capital Reserves Designations remain the same as the past several fiscal years, both at \$100,000. OPEB Trust allocations to each department have been revised based on percentage of current retiree healthcare costs.
- 5220910 & 5220916 – Capital Outlay:  
Proposed capital expenditures are still being analyzed. Amounts currently stated are for items budgeted in FY 25/26 but not expended nor anticipated to be expended this year which may result in carrying over this planned expenditure into FY 26/27.

#### Park Dept:

- 5211125 – Community Landscape Contract  
Costs incurred from contracted landscape maintenance services has been updated to represent an annual 3% escalator in accordance with our existing Agreement.
- 5211710 & 5211715 – Long Term Deb (Principal and Interest):  
The long-term debt representing the loan acquired for partial financing of the Maintenance Facility has been updated.

#### Recreation Dept:

Recreation department staff are finalizing their 26/27 budget projections. These updates are anticipated to be included in the April budget draft.

#### Fire Dept:

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

- 4631145 – Service Contract Revenue:  
Amount stated is a placeholder as the final amount is not able to be determined until the close of the current fiscal year. Amount stated is a reasonable estimate based on historical trends. Final FY25/26 contract amount was \$120,932.
- 4640321 – CSA 13 Contract Rev:  
Amount stated is a placeholder based on total fire expenditure budget. The final amount is not able to be determined until the close of the current fiscal year is reconciled against current agreement. Amount stated is a reasonable estimate based on historical trends. Final FY25/26 contract amount was \$807,468.

- 5210146 – Indep. Contractor Fees:  
Costs incurred from Chief Officer Services with San Rafael have been updated representing an annual 3% increase in accordance with our Agreement.

Streetlights:

As illustrated in the included budget draft, the minimum costs for streetlight operations and maintenance are anticipated to exceed revenue generated from the dedicated streetlight service fee of \$15 per applicable parcel. The District will receive a slight increase in revenue as current housing developments are completed but this is not anticipated to occur until FY27/28. Even still, the Board may wish to consider increasing the streetlight fees in accordance with Prop 218. This charge was last increased in 2010 and represents the maximum amount allowable under the applicable Marinwood CSD fee ordinance adopted in 1980.

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	DISTRICT TOTAL			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
<b>Revenue</b>				
4110110 · PropTax - Current Secured	2,208,000.00	1,256,788.77	2,285,000.00	3.49%
4110111 · PropTax - Admin Fee (Contra)	-27,000.00	-15,131.67	-27,000.00	0.0%
4110115 · PropTax - Unitary	12,500.00	0.00	12,500.00	0.0%
4110120 · PropTax - Current Unsecured	32,000.00	34,307.21	32,000.00	0.0%
4110140 · ERAF - Excess	200,000.00	156,113.59	200,000.00	0.0%
4110145 · ERAF - PY/Reverse	15,000.00	30,740.14	15,000.00	0.0%
4110210 · PropTax - Supplemental Current	36,000.00	5,415.06	36,000.00	0.0%
4110215 · PropTax - Supplemental Unsecure	1,000.00	1,299.02	1,000.00	0.0%
4110225 · PropTax - Supplemental Redempt	1,000.00	881.31	1,000.00	0.0%
4110510 · PropTax - Prior Unsecured	1,000.00	2,456.36	1,000.00	0.0%
4120610 · Special Tax Assessment	1,879,032.00	1,037,193.93	1,939,846.00	3.24%
4120611 · Special Tax- Admin Fee (contra)	-4,000.00	-2,733.00	-4,000.00	0.0%
4220115 · Building Plan Review	9,500.00	11,546.00	9,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	5,000.00	195,663.03	5,000.00	0.0%
4410127 · Interest- ERAF Co. Pooled	100.00	1,882.27	100.00	0.0%
4410215 · Rental Income - Pool & Picnic	32,500.00	18,382.20	32,500.00	0.0%
4410225 · Rental Income - Community Ctr	5,000.00	9,652.66	5,000.00	0.0%
4511210 · HOPTR	7,500.00	1,087.67	7,500.00	0.0%
4570110 · Expense Reimbursements	500.00	540.00	500.00	0.0%
4631145 · Service Contract Revenue	117,169.00	120,932.00	122,459.00	4.51%
4631911 · Advertising Sales	4,500.00	2,652.58	4,500.00	0.0%
4631912 · Vending Sales	42,000.00	30,203.98	42,000.00	0.0%
4631914 · Community Events	21,700.00	7,641.46	21,700.00	0.0%
4631915 · Tennis	90,300.00	75,055.71	90,300.00	0.0%
4631917 · Pool Operating Rev	224,000.00	180,441.48	224,000.00	0.0%
4631918 · Pool Memberships	60,000.00	44,087.55	60,000.00	0.0%
4631919 · Adult Rec Programs	14,100.00	22,367.03	14,100.00	0.0%
4631920 · Summer Rec Programs	1,366,360.00	975,510.63	1,366,360.00	0.0%
4631922 · Youth Rec Programs	191,820.00	140,471.11	191,820.00	0.0%
4640321 · CSA 13 Contract Rev	774,860.00	403,734.00	819,737.00	5.79%
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	40,500.00	0.00	40,500.00	0.0%
4710642 · Miscellaneous Rev	400.00	1,051.19	400.00	0.0%
<b>Total Revenue</b>	<b>7,363,341.00</b>	<b>4,750,233.27</b>	<b>7,551,322.00</b>	<b>2.55%</b>

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	DISTRICT TOTAL			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
<b>Expenditures</b>				
5110110 · Salaries - Regular Staff	1,897,005.00	1,115,915.07	1,935,107.00	2.01%
5110210 · Salaries - PT/Seasonal/Temp	924,790.00	705,614.23	924,790.00	0.0%
5110310 · Acting Pay	7,500.00	15,961.01	7,500.00	0.0%
5110313 · Holiday Pay	48,585.00	28,283.39	43,456.00	-10.56%
5110319 · FLSA Pay	28,748.00	11,776.13	28,513.00	-0.82%
5120110 · Overtime Pay	150,500.00	294,759.01	150,500.00	0.0%
5130120 · Benefits - Group Medical	705,598.00	496,642.80	767,754.00	8.81%
5130130 · OPEB Trust Contribution	100,000.00	66,664.00	100,000.00	0.0%
5130510 · PERS - Pension	908,778.00	755,413.25	933,028.00	2.67%
5140115 · Workers Comp Ins.	185,532.00	112,004.73	200,753.00	8.2%
5140116 · 4850 Reimbursements (Contra)	0.00	-60,490.44		
5140130 · Physician Services	2,450.00	267.94	2,450.00	0.0%
5140140 · Social Security & Medicare	233,245.00	160,992.40	235,697.00	1.05%
5140145 · Unemployment Ins.	17,420.00	12,406.03	17,420.00	0.0%
5210120 · Consultant Fees	9,935.00	6,893.89	9,935.00	0.0%
5210122 · Marketing & Recruiting	57,800.00	48,028.70	58,300.00	0.87%
5210128 · Fingerprinting/Background	7,000.00	3,254.00	7,000.00	0.0%
5210131 · Legal Services	17,000.00	5,299.00	17,000.00	0.0%
5210146 · Indep. Contractor Fees	282,712.00	189,271.50	286,231.00	1.24%
5210210 · Audit & Accounting	17,500.00	15,263.75	17,500.00	0.0%
5210230 · Payroll Service Fees	15,800.00	12,460.75	15,800.00	0.0%
5210525 · Insurance - General	99,585.00	84,277.65	99,585.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	12,720.00	7,957.80	13,160.00	3.46%
5210810 · Utilities - Gas & Electric	81,500.00	45,971.69	81,500.00	0.0%
5210815 · Garbage Removal	40,585.00	27,049.08	40,585.00	0.0%
5210825 · Utilities - Street Light Elec.	20,700.00	15,864.92	21,180.00	2.32%
5210835 · Utilities - Water & Sewer	73,500.00	76,312.93	73,500.00	0.0%
5210910 · Maint. - Vehicles	27,000.00	13,988.45	27,000.00	0.0%
5210915 · Maint. - Streetlights	3,975.00	3,508.78	4,105.00	3.27%
5210920 · MERA Operating	31,650.00	31,650.00	31,650.00	0.0%
5211110 · Janitorial Services	21,000.00	14,040.00	21,000.00	0.0%
5211125 · Community Landscape Contract	40,350.00	26,880.00	41,530.00	2.92%
5211140 · Vegetation Management	5,000.00	4,500.00	5,000.00	0.0%
5211220 · Equipment Rental	8,000.00	3,769.45	8,000.00	0.0%
5211315 · Professional Development	24,800.00	7,074.11	24,800.00	0.0%
5211325 · Conferences & Meetings	5,800.00	2,093.73	5,800.00	0.0%
5211330 · Memberships & Dues	13,320.00	12,678.76	13,675.00	2.67%
5211440 · Travel	2,800.00	425.32	2,800.00	0.0%
5211520 · Publications & Legal Notices	750.00	157.61	750.00	0.0%
5211528 · Tree Maint. & Services	20,000.00	15,675.00	20,000.00	0.0%
5211532 · Weed & Pest Control	3,800.00	2,200.00	3,800.00	0.0%

**Marinwood Community Services District  
FY 2026-2027 BUDGET  
DRAFT**

	DISTRICT TOTAL			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
5211545 · Election Expense			6,500.00	
5211610 · County-Wide Fees	10,860.00	8,521.55	10,710.00	-1.38%
5211710 · Long Term Debt - Principal	62,645.00	62,645.11	64,111.00	2.34%
5211715 · Long Term Debt - Interest	11,010.00	11,010.37	9,544.00	-13.32%
5220110 · Admin & Office Supplies	23,500.00	11,259.40	23,350.00	-0.64%
5220130 · Copier Lease & Printing	9,120.00	6,829.67	9,210.00	0.99%
5220210 · Equip. Maintenance/Replacement*	27,000.00	5,790.43	27,000.00	0.0%
5220215 · Pool Maintenance	20,000.00	9,419.76	20,000.00	0.0%
5220220 · Small Tools	2,500.00	726.86	2,500.00	0.0%
5220310 · Land & Buildings Maintenance	66,000.00	43,634.38	66,000.00	0.0%
5220610 · Gasoline/Fuel	5,000.00	1,941.69	5,000.00	0.0%
5220710 · Pool Chemicals	12,500.00	4,959.47	12,500.00	0.0%
5220810 · Miscellaneous Supplies	28,825.00	17,101.55	28,825.00	0.0%
5220819 · Rec Program Supplies & Services	305,780.00	140,461.14	305,780.00	0.0%
5220825 · Uniforms & Apparel	20,475.00	1,948.40	20,475.00	0.0%
5220826 · Vending Supplies	30,000.00	23,123.78	30,000.00	0.0%
5220827 · Janitorial Supplies	12,000.00	6,884.06	12,000.00	0.0%
5220910 · Capital Outlay - Improvements	8,500.00	0.00	8,500.00	0.0%
5220916 · Capital Outlay - New Equipment	15,500.00	16,249.20	8,000.00	-48.39%
5220920 · Capital Reserves Designation	100,000.00	0.00	100,000.00	0.0%
<b>Total Expenditures</b>	<b>6,925,948.00</b>	<b>4,765,263.24</b>	<b>7,068,159.00</b>	<b>2.05%</b>
<b>Net Gain/Loss</b>	<b>437,393.00</b>	<b>-15,029.97</b>	<b>483,163.00</b>	<b>10.46%</b>

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	PARK DEPT			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
<b>Revenue</b>				
4110110 · PropTax - Current Secured	880,992.00	501,458.72	941,420.00	6.86%
4110111 · PropTax - Admin Fee (Contra)	-10,773.00	-6,037.54	-11,124.00	3.26%
4110115 · PropTax - Unitary	4,987.00	0.00	5,150.00	3.27%
4110120 · PropTax - Current Unsecured	12,768.00	13,688.57	13,184.00	3.26%
4110140 · ERAF - Excess	79,800.00	62,289.32	82,400.00	3.26%
4110145 · ERAF - PY/Reverse	5,985.00	12,265.32	6,180.00	3.26%
4110210 · PropTax - Supplemental Current	14,364.00	2,160.61	14,832.00	3.26%
4110215 · PropTax - Supplemental Unsecure	399.00	518.31	412.00	3.26%
4110225 · PropTax - Supplemental Redempt	399.00	351.64	412.00	3.26%
4110510 · PropTax - Prior Unsecured	399.00	980.09	412.00	3.26%
4120610 · Special Tax Assessment	462,236.00	254,508.41	476,628.00	3.11%
4120611 · Special Tax- Admin Fee (contra)	-1,000.00	-669.58	-1,000.00	0.0%
4410125 · Interest- Co. Pooled Investment	1,995.00	78,069.55	2,060.00	3.26%
4410127 · Interest- ERAF Co. Pooled	100.00	751.03	100.00	0.0%
4511210 · HOPTR	2,992.00	433.98	3,090.00	3.28%
4710642 · Miscellaneous Rev	150.00	0.00	150.00	0.0%
<b>Total Revenue</b>	<b>1,455,793.00</b>	<b>920,768.43</b>	<b>1,534,306.00</b>	<b>5.39%</b>
<b>Expenditures</b>				
5110110 · Salaries - Regular Staff	316,790.00	204,412.55	333,589.00	5.3%
5110210 · Salaries - PT/Seasonal/Temp	14,400.00	2,965.00	14,400.00	0.0%
5120110 · Overtime Pay	500.00	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	174,104.00	122,278.70	179,290.00	2.98%
5130130 · OPEB Trust Contribution	23,000.00	15,336.00	18,000.00	-21.74%
5130510 · PERS - Pension	86,122.00	76,973.24	92,088.00	6.93%
5140115 · Workers Comp Ins.	31,597.00	19,040.80	33,362.00	5.59%
5140140 · Social Security & Medicare	25,370.00	23,880.93	26,655.00	5.07%
5140145 · Unemployment Ins.	890.00	1,655.55	890.00	0.0%
5210120 · Consultant Fees	5,860.00	4,681.39	5,860.00	0.0%
5210122 · Marketing & Recruiting	2,100.00	815.60	2,100.00	0.0%
5210131 · Legal Services	5,000.00	906.75	5,000.00	0.0%
5210210 · Audit & Accounting	4,375.00	3,815.93	4,375.00	0.0%
5210230 · Payroll Service Fees	1,200.00	1,891.07	1,200.00	0.0%
5210525 · Insurance - General	32,680.00	27,546.29	32,680.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	2,400.00	923.75	2,400.00	0.0%
5210810 · Utilities - Gas & Electric	4,000.00	2,082.06	4,000.00	0.0%
5210815 · Garbage Removal	29,430.00	19,425.49	29,430.00	0.0%
5210835 · Utilities - Water & Sewer	40,000.00	46,146.99	40,000.00	0.0%
5210910 · Maint. - Vehicles	2,000.00	924.83	2,000.00	0.0%
5210920 · MERA Operating	3,165.00	3,165.00	3,165.00	0.0%
5211125 · Community Landscape Contract	40,350.00	26,880.00	41,530.00	2.92%
5211220 · Equipment Rental	8,000.00	3,769.45	8,000.00	0.0%

**Marinwood Community Services District  
FY 2026-2027 BUDGET  
DRAFT**

	PARK DEPT			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
5211315 · Professional Development	2,000.00	0.00	2,000.00	0.0%
5211325 · Conferences & Meetings	1,250.00	447.57	1,250.00	0.0%
5211330 · Memberships & Dues	2,950.00	2,416.25	3,040.00	3.05%
5211440 · Travel	800.00	0.00	800.00	0.0%
5211520 · Publications & Legal Notices	250.00	0.00	250.00	0.0%
5211528 · Tree Maint. & Services	20,000.00	15,675.00	20,000.00	0.0%
5211532 · Weed & Pest Control	3,800.00	2,200.00	3,800.00	0.0%
5211545 · Election Expense			1,625.00	
5211610 · County-Wide Fees	1,100.00	999.14	1,100.00	0.0%
5211710 · Long Term Debt - Principal	62,645.00	62,645.11	64,111.00	2.34%
5211715 · Long Term Debt - Interest	11,010.00	11,010.37	9,544.00	-13.32%
5220110 · Admin & Office Supplies	3,100.00	535.57	3,300.00	6.45%
5220130 · Copier Lease & Printing	910.00	749.12	920.00	1.1%
5220210 · Equip. Maintenance/Replacement*	8,500.00	3,813.66	8,500.00	0.0%
5220220 · Small Tools	2,000.00	423.49	2,000.00	0.0%
5220310 · Land & Buildings Maintenance	43,500.00	34,317.62	43,500.00	0.0%
5220610 · Gasoline/Fuel	4,000.00	1,718.82	4,000.00	0.0%
5220810 · Miscellaneous Supplies	2,000.00	507.52	2,000.00	0.0%
5220825 · Uniforms & Apparel	1,000.00	581.53	1,000.00	0.0%
5220827 · Janitorial Supplies	1,000.00	0.00	1,000.00	0.0%
5220920 · Capital Reserves Designation	14,000.00	0.00	14,000.00	0.0%
<b>Total Expenditures</b>	<b>1,039,148.00</b>	<b>747,558.14</b>	<b>1,068,254.00</b>	<b>2.8%</b>
<b>Net Gain/Loss</b>	<b>416,645.00</b>	<b>173,210.29</b>	<b>466,052.00</b>	<b>11.86%</b>

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	RECREATION DEPT			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
<b>Revenue</b>				
4110110 · PropTax - Current Secured	476,928.00	271,466.37	511,840.00	7.32%
4110111 · PropTax - Admin Fee (Contra)	-5,832.00	-3,268.44	-6,048.00	3.7%
4110115 · PropTax - Unitary	2,700.00	0.00	2,800.00	3.7%
4110120 · PropTax - Current Unsecured	6,912.00	7,410.36	7,168.00	3.7%
4110140 · ERAF - Excess	43,200.00	33,720.54	44,800.00	3.7%
4110145 · ERAF - PY/Reverse	3,240.00	6,639.87	3,360.00	3.7%
4110210 · PropTax - Supplemental Current	7,776.00	1,169.65	8,064.00	3.7%
4110215 · PropTax - Supplemental Unsecure	216.00	280.59	224.00	3.7%
4110225 · PropTax - Supplemental Redempt	216.00	190.36	224.00	3.7%
4110510 · PropTax - Prior Unsecured	216.00	530.57	224.00	3.7%
4410125 · Interest- Co. Pooled Investment	1,080.00	42,263.22	1,120.00	3.7%
4410127 · Interest- ERAF Co. Pooled		406.57		
4410215 · Rental Income - Pool & Picnic	32,500.00	18,382.20	32,500.00	0.0%
4410225 · Rental Income - Community Ctr	5,000.00	9,652.66	5,000.00	0.0%
4511210 · HOPTR	1,620.00	234.94	1,680.00	3.7%
4570110 · Expense Reimbursements	500.00	0.00	500.00	0.0%
4631911 · Advertising Sales	4,500.00	2,652.58	4,500.00	0.0%
4631912 · Vending Sales	42,000.00	30,203.98	42,000.00	0.0%
4631914 · Community Events	21,700.00	7,641.46	21,700.00	0.0%
4631915 · Tennis	90,300.00	75,055.71	90,300.00	0.0%
4631917 · Pool Operating Rev	224,000.00	180,441.48	224,000.00	0.0%
4631918 · Pool Memberships	60,000.00	44,087.55	60,000.00	0.0%
4631919 · Adult Rec Programs	14,100.00	22,367.03	14,100.00	0.0%
4631920 · Summer Rec Programs	1,366,360.00	975,510.63	1,366,360.00	0.0%
4631922 · Youth Rec Programs	191,820.00	140,471.11	191,820.00	0.0%
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	250.00	1,051.19	250.00	0.0%
<b>Total Revenue</b>	<b>2,592,302.00</b>	<b>1,868,562.18</b>	<b>2,629,486.00</b>	<b>1.43%</b>
<b>Expenditures</b>				
5110110 · Salaries - Regular Staff	403,103.00	264,744.42	427,940.00	6.16%
5110210 · Salaries - PT/Seasonal/Temp	910,390.00	702,649.23	910,390.00	0.0%
5130120 · Benefits - Group Medical	124,790.00	98,949.88	131,494.00	5.37%
5130130 · OPEB Trust Contribution	11,000.00	7,328.00	10,000.00	-9.09%
5130510 · PERS - Pension	105,271.00	94,351.63	116,005.00	10.2%
5140115 · Workers Comp Ins.	44,058.00	26,545.13	44,896.00	1.9%
5140130 · Physician Services		107.94		
5140140 · Social Security & Medicare	99,861.00	82,786.82	101,709.00	1.85%
5140145 · Unemployment Ins.	15,000.00	5,196.73	15,000.00	0.0%
5210120 · Consultant Fees	1,360.00	737.50	1,360.00	0.0%
5210122 · Marketing & Recruiting	51,700.00	45,360.91	52,200.00	0.97%
5210128 · Fingerprinting/Background	6,500.00	3,254.00	6,500.00	0.0%

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	RECREATION DEPT			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
5210131 · Legal Services	2,000.00	0.00	2,000.00	0.0%
5210146 · Indep. Contractor Fees	165,400.00	131,190.77	165,400.00	0.0%
5210210 · Audit & Accounting	4,375.00	3,815.93	4,375.00	0.0%
5210230 · Payroll Service Fees	13,000.00	6,065.02	13,000.00	0.0%
5210525 · Insurance - General	31,445.00	26,406.32	31,445.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	3,050.00	1,882.29	3,260.00	6.89%
5210810 · Utilities - Gas & Electric	60,000.00	33,318.01	60,000.00	0.0%
5210815 · Garbage Removal	7,435.00	5,082.43	7,435.00	0.0%
5210835 · Utilities - Water & Sewer	23,500.00	21,708.04	23,500.00	0.0%
5211110 · Janitorial Services	21,000.00	14,040.00	21,000.00	0.0%
5211315 · Professional Development	12,800.00	7,074.11	12,800.00	0.0%
5211325 · Conferences & Meetings	3,150.00	1,251.41	3,150.00	0.0%
5211330 · Memberships & Dues	4,130.00	2,586.25	4,220.00	2.18%
5211440 · Travel	1,500.00	425.32	1,500.00	0.0%
5211520 · Publications & Legal Notices	250.00	0.00	250.00	0.0%
5211545 · Election Expense			1,625.00	
5211610 · County-Wide Fees	2,580.00	999.14	2,780.00	7.75%
5220110 · Admin & Office Supplies	15,000.00	9,333.93	15,050.00	0.33%
5220130 · Copier Lease & Printing	5,930.00	4,439.29	5,990.00	1.01%
5220215 · Pool Maintenance	20,000.00	9,419.76	20,000.00	0.0%
5220310 · Land & Buildings Maintenance	15,000.00	8,387.83	15,000.00	0.0%
5220710 · Pool Chemicals	12,500.00	4,959.47	12,500.00	0.0%
5220819 · Rec Program Supplies & Services	305,780.00	140,461.14	305,780.00	0.0%
5220825 · Uniforms & Apparel	8,000.00	20.00	8,000.00	0.0%
5220826 · Vending Supplies	30,000.00	23,123.78	30,000.00	0.0%
5220827 · Janitorial Supplies	10,000.00	6,738.52	10,000.00	0.0%
5220910 · Capital Outlay - Improvements	8,500.00	0.00	8,500.00	0.0%
5220916 · Capital Outlay - New Equipment	15,500.00	8,475.22	8,000.00	-48.39%
5220920 · Capital Reserves Designation	6,000.00	0.00	6,000.00	0.0%
<b>Total Expenditures</b>	<b>2,580,858.00</b>	<b>1,803,216.17</b>	<b>2,620,054.00</b>	<b>1.52%</b>
<b>Net Gain/Loss</b>	<b>11,444.00</b>	<b>65,346.01</b>	<b>9,432.00</b>	<b>-17.58%</b>

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	FIRE DEPT			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
<b>Revenue</b>				
4110110 · PropTax - Current Secured	850,080.00	483,863.68	831,740.00	-2.16%
4110111 · PropTax - Admin Fee (Contra)	-10,395.00	-5,825.69	-9,828.00	-5.45%
4110115 · PropTax - Unitary	4,813.00	0.00	4,550.00	-5.46%
4110120 · PropTax - Current Unsecured	12,320.00	13,208.28	11,648.00	-5.45%
4110140 · ERAF - Excess	77,000.00	60,103.73	72,800.00	-5.45%
4110145 · ERAF - PY/Reverse	5,775.00	11,834.95	5,460.00	-5.45%
4110210 · PropTax - Supplemental Current	13,860.00	2,084.80	13,104.00	-5.45%
4110215 · PropTax - Supplemental Unsecure	385.00	500.12	364.00	-5.45%
4110225 · PropTax - Supplemental Redempt	385.00	339.31	364.00	-5.45%
4110510 · PropTax - Prior Unsecured	385.00	945.70	364.00	-5.45%
4120610 · Special Tax Assessment	1,392,571.00	769,361.77	1,438,993.00	3.33%
4120611 · Special Tax- Admin Fee (contra)	-2,900.00	-2,027.89	-2,900.00	0.0%
4220115 · Building Plan Review	9,500.00	11,546.00	9,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	1,925.00	75,330.26	1,820.00	-5.45%
4410127 · Interest- ERAF Co. Pooled		724.67		
4511210 · HOPTR	2,888.00	418.75	2,730.00	-5.47%
4631145 · Service Contract Revenue	117,169.00	120,932.00	122,459.00	4.51%
4640321 · CSA 13 Contract Rev	774,860.00	403,734.00	819,737.00	5.79%
4710631 · Paramedic Reimbursement	40,500.00	0.00	40,500.00	0.0%
<b>Total Revenue</b>	<b>3,291,121.00</b>	<b>1,947,074.44</b>	<b>3,363,405.00</b>	<b>2.2%</b>
<b>Expenditures</b>				
5110110 · Salaries - Regular Staff	1,177,112.00	646,758.10	1,173,578.00	-0.3%
5110310 · Acting Pay	7,500.00	15,961.01	7,500.00	0.0%
5110313 · Holiday Pay	48,585.00	28,283.39	43,456.00	-10.56%
5110319 · FLSA Pay	28,748.00	11,776.13	28,513.00	-0.82%
5120110 · Overtime Pay	150,000.00	294,759.01	150,000.00	0.0%
5130120 · Benefits - Group Medical	406,704.00	275,414.22	456,970.00	12.36%
5130130 · OPEB Trust Contribution	66,000.00	44,000.00	72,000.00	9.09%
5130510 · PERS - Pension	717,385.00	584,088.38	724,935.00	1.05%
5140115 · Workers Comp Ins.	109,877.00	66,418.80	122,495.00	11.48%
5140116 · 4850 Reimbursements (Contra)		-60,490.44		
5140130 · Physician Services	2,450.00	160.00	2,450.00	0.0%
5140140 · Social Security & Medicare	108,014.00	54,324.65	107,333.00	-0.63%
5140145 · Unemployment Ins.	1,530.00	5,553.75	1,530.00	0.0%
5210120 · Consultant Fees	2,715.00	1,475.00	2,715.00	0.0%
5210122 · Marketing & Recruiting	4,000.00	1,852.19	4,000.00	0.0%
5210128 · Fingerprinting/Background	500.00	0.00	500.00	0.0%
5210131 · Legal Services	10,000.00	4,392.25	10,000.00	0.0%
5210146 · Indep. Contractor Fees	117,312.00	58,080.73	120,831.00	3.0%
5210210 · Audit & Accounting	8,750.00	7,631.89	8,750.00	0.0%
5210230 · Payroll Service Fees	1,600.00	4,504.66	1,600.00	0.0%

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	FIRE DEPT			
	25/26 Budget	Actuals* 2/28/2026	26/27 Budget	% Change in Budget
5210525 · Insurance - General	35,460.00	30,325.04	35,460.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	7,270.00	5,151.76	7,500.00	3.16%
5210810 · Utilities - Gas & Electric	17,500.00	10,571.62	17,500.00	0.0%
5210815 · Garbage Removal	3,720.00	2,541.16	3,720.00	0.0%
5210835 · Utilities - Water & Sewer	10,000.00	8,457.90	10,000.00	0.0%
5210910 · Maint. - Vehicles	25,000.00	13,063.62	25,000.00	0.0%
5210920 · MERA Operating	28,485.00	28,485.00	28,485.00	0.0%
5211140 · Vegetation Management	5,000.00	4,500.00	5,000.00	0.0%
5211315 · Professional Development	10,000.00	0.00	10,000.00	0.0%
5211325 · Conferences & Meetings	1,400.00	394.75	1,400.00	0.0%
5211330 · Memberships & Dues	6,240.00	7,676.26	6,415.00	2.8%
5211440 · Travel	500.00	0.00	500.00	0.0%
5211520 · Publications & Legal Notices	250.00	157.61	250.00	0.0%
5211545 · Election Expense			3,250.00	
5211610 · County-Wide Fees	6,680.00	6,023.27	6,330.00	-5.24%
5220110 · Admin & Office Supplies	5,400.00	1,389.90	5,000.00	-7.41%
5220130 · Copier Lease & Printing	2,280.00	1,641.26	2,300.00	0.88%
5220210 · Equip. Maintenance/Replacement*	18,500.00	1,976.77	18,500.00	0.0%
5220220 · Small Tools	500.00	303.37	500.00	0.0%
5220310 · Land & Buildings Maintenance	7,500.00	928.93	7,500.00	0.0%
5220610 · Gasoline/Fuel	1,000.00	222.87	1,000.00	0.0%
5220810 · Miscellaneous Supplies	26,825.00	16,594.03	26,825.00	0.0%
5220825 · Uniforms & Apparel	11,475.00	1,346.87	11,475.00	0.0%
5220827 · Janitorial Supplies	1,000.00	145.54	1,000.00	0.0%
5220916 · Capital Outlay - New Equipment		7,773.98		
5220920 · Capital Reserves Designation	80,000.00	0.00	80,000.00	0.0%
<b>Total Expenditures</b>	<b>3,280,767.00</b>	<b>2,194,615.23</b>	<b>3,354,066.00</b>	<b>2.23%</b>
<b>Net Gain/Loss</b>	<b>10,354.00</b>	<b>-247,540.79</b>	<b>9,339.00</b>	<b>-9.8%</b>

**Marinwood Community Services District**  
**FY 2026-2027 BUDGET**  
**DRAFT**

	<b>STREETLIGHTS</b>			
	<b>25/26 Budget</b>	<b>Actuals* 2/28/2026</b>	<b>26/27 Budget</b>	<b>% Change in Budget</b>
<b>Revenue</b>				
4120610 · Special Tax Assessment	24,225.00	13,323.75	24,225.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	-100.00	-35.53	-100.00	0.0%
4570110 · Expense Reimbursements		540.00		
<b>Total Revenue</b>	<b>24,125.00</b>	<b>13,828.22</b>	<b>24,125.00</b>	<b>0.0%</b>
<b>Expenditures</b>				
5210825 · Utilities - Street Light Elec.	20,700.00	15,864.92	21,180.00	2.32%
5210915 · Maint. - Streetlights	3,975.00	3,508.78	4,105.00	3.27%
5211610 · County-Wide Fees	500.00	500.00	500.00	0.0%
<b>Total Expenditures</b>	<b>25,175.00</b>	<b>19,873.70</b>	<b>25,785.00</b>	<b>2.42%</b>
<b>Net Gain/Loss</b>	<b>-1,050.00</b>	<b>-6,045.48</b>	<b>-1,660.00</b>	<b>58.1%</b>



# Staff Report

**To:** Board of Directors  
**From:** Eric Dreikosen, District Manager  
**Date:** March 10, 2026  
**Re:** Resolutions 2026-02 & 2026-03: CPI Adjustments for Special Assessments

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Directors,

Please see the included Resolution 2026-02 and Resolution 2026-03.

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

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

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

In accordance with the voter-approved special assessments for both "Fire Protection and Emergency Response Services" and "Park, Open Space and Street Landscape Maintenance," the Board of Directors annually must take formal action stating the percentage of the published CPI increase and set the revised assessment amount accordingly for the coming fiscal year. The CPI increase published for calendar year 2025 (December 31, 2025 measurement date) was 3.0%.

Should the Board vote to approve these increases, fiscal impact to the District would be approximately \$55,891 gain in revenue received (Fire: \$42,006; Park: \$33,885) over prior year to be effective with FY 26/27.

**Staff Recommendation:** Approve Resolution 2026-02 and Resolution 2026-03 as presented.

**RESOLUTION NO. 2026-02**

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

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

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

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

**WHEREAS**, the Consumer Price Index percent increase for the year ending December 31, 2025 is 3.0%; and

**WHEREAS**, the amount of the Special Tax for Fire Protection Services for the Fiscal Year 2025-2026 is \$0.4157 per square foot of residential living and commercial working area, and \$133.63 per acre of undeveloped property;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Marinwood Community Services District that the amount of the Special Tax shall be increased by the percent increase of the Consumer Price Index; that the amount of the increase is calculated to be \$0.0125 per square foot, and \$4.01 per acre; and that the total tax for Fiscal Year 2026-2027 shall be \$0.4282 per square foot and \$137.64 per acre of undeveloped property.

**PASSED AND ADOPTED** at a regular meeting on March 10, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

\_\_\_\_\_  
Christopher Case, President of the Board

ATTEST: \_\_\_\_\_  
Tiffany Combrink, Secretary to the Board

**RESOLUTION NO. 2026-03**

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

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

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

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

**WHEREAS**, the Consumer Price Index percent increase for the year ending December 31, 2025 is 3.0%; and

**WHEREAS**, the amount of the Special Tax for Park, Open Space and Street Landscape Maintenance for the Fiscal Year 2025-2026 is \$253.28 per unit in Marinwood Community Services District;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of Marinwood Community Services District that the amount of the Special Tax shall be increased by the percent increase of the Consumer Price Index; that the amount of the increase is calculated to be \$7.60; and that the total tax per unit for Fiscal Year 2026-2027 shall be \$260.88 per unit.

**PASSED AND ADOPTED** at a regular meeting on March 10, 2026 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

\_\_\_\_\_  
Christopher Case, President of the Board

ATTEST: \_\_\_\_\_  
Tiffany Combrink, Secretary to the Board



## MARINWOOD CSD BOARD OF DIRECTORS – FIRE CHIEF’S REPORT

*Abraham Roman, Fire Chief*

Meeting Date: March 10, 2026

### Personnel Update

- Fire staff and retirees recently gathered to celebrate the retirement of Engineer Brian Smith after 23 years of dedicated service to the department and the community. Throughout his career, Brian demonstrated professionalism, commitment, and pride in serving others. We thank him for his many contributions and wish him all the best in his well-earned retirement.



### Prevention / Public Education Update

- Firewise USA. San Rafael Fire Department staff are working with Marinwood staff to coordinate a [Firewise USA](#) community meeting. The goal of the workshop will be to educate and inform Marinwood residents as to the multiple benefits of achieving Firewise certification and to build off the success of the Firewise communities already in place in many local area neighborhoods. The community meeting is scheduled for Wednesday, April 22 starting at 6 p.m.



## Operations Update

- On February 10, Engine 58 responded to Novato to assist with a second alarm structure fire. The single-family dwelling was well involved in fire upon arrival of the Novato units. A second alarm was called directing Engine 58 to the scene. The home appeared to be occupied by a hoarder, and all rooms were crammed full of combustibles. There were no injuries.



## Training Update

- During February and March, all three shifts participated in multi-company structural firefighting operations. Utilization of smooth bore nozzles and associated hose handling practices were the primary topics. Smooth bore nozzles deliver a true solid stream with minimal turbulence giving good reach and penetration toward the seat of the fire at lower operating pressure precisely because of the simple fixed orifice design.

## Public Education

- On March 7<sup>th</sup>, the crew of Engine 58 provided a first aid & safety presentation to the coaches of Gallinas Little League. Additionally, Engine 58 will lead the Little League Opening Day Parade on March 14<sup>th</sup>.

## Defensible Space

- Recently, Defensible space staff met with the operators of the Catholic Charities facility at 530 Blackstone Drive to conduct vegetation evaluation of the property that consists of 3.25 acres where the structures are located and an additional 40 acres of surrounding open space land. The facility operators have a robust plan to manage vegetation to minimize the threat of wildfire to nearby structures.

**Interstate 101 Roundabout Project Update.** Following a prolonged delay, construction has resumed on the Caltrans roundabout project at northbound Highway 101 in the vicinity of Civic Center Drive, Redwood Highway, and Manuel T. Freitas Parkway.

Project-related lane closures are generating traffic congestion in the Smith Ranch Road and Lucas Valley Road corridors as motorists divert around the work area. Marinwood residents are experiencing the most noticeable impacts.

The Fire Department is actively coordinating with California Department of Transportation (Caltrans) to address traffic control measures and minimize potential delays to emergency response.

A temporary emergency vehicle off-ramp has been established on northbound Highway 101, just north of the Freitas Parkway overpass, to provide fire apparatus with direct access to Redwood Highway and surrounding streets during construction.

End of report. Submitted by Robert Sinnott, Deputy Fire Chief

Parks and Recreation Report  
March 2026  
Submitted by: Luke Fretwell, Recreation Director

## **RECREATION ACTIVITY REPORT**

### Summer Camp / Swim Lesson Registration

We opened registration for all our summer camps and swim lessons on Tuesday, March 3<sup>rd</sup> at 9:00am for Marinwood residents and Thursday, March 5<sup>th</sup> at 9:00am for non-residents. So far the registration process is going smoothly and there have not been any issues or errors. The vast majority of registration takes place online, but the first week of registration is always accompanied by non-stop phone calls and emails, along with a steady stream of customers coming into the community center to sign up in person, inquire about scholarships, or to set up payment plans.

### Swim Team

The Marinwood Waterdevils season started on February 25<sup>th</sup>. The team held an introductory “Splash Week” orientation for new swimmers during the first week and started the regular practice schedule on Monday, March 2<sup>nd</sup>. I want to acknowledge John Paul and his pool staff, as well as the Parks staff, for getting the pool facility cleaned and prepped for the start of the swim team season. The pool will open to the public on Monday, March 30<sup>th</sup> at which time we will be offering adult lap swim, recreation swim, private swim lessons, lifeguard training classes, pool party rentals, swim team, and water polo.

### Raise a Glass – Wine Tasting

“Raise a Glass,” our annual winter wine tasting event takes place Saturday, March 7<sup>th</sup> from 2-5pm at the community center. This year we have 16 wineries attending—the most we have ever had—as well as live music by French cafe band Duo Gadjoo and food platters provided by Marinwood Market. In addition to a favorable weather forecast, the event has received some very flattering (and unsolicited) promotion on social media this past week, which, we are expecting a strong turnout.

### “The Big Alta” Trail Running Event

Throughout the weekend of March 19-22 Daybreak Racing will once again be hosting a series of trail running events based in Marinwood. This year’s events will feature 50K, 100K, and 28K trail races on Friday, Saturday, and Sunday respectively. All 3 races, which take runners over dozens of trails throughout the county, will incorporate sections of Queenstone Fire Road and will finish in Marinwood Park, where post-race festivities and awards ceremonies will take place. We are pleased to be partnering with Daybreak Racing for the 3<sup>rd</sup> consecutive year and are looking forward to the event.

### Spring Art Show

Our Spring Art Show will take place on Saturday, April 18<sup>th</sup> in the community center. The theme of this year’s show is “A Slice of Life” and will feature artwork from 40-50 of Marin’s finest artists. The show will also feature hors d’oeuvres and refreshments, and a fire pit on the patio.

### Spring & Summer Staffing

Robyn and John Paul have been accepting applications these past couple months for lifeguard, camp counselor, swim instructor, and pool attendant positions for the spring and summer, and we will begin interviewing applicants in the coming weeks. It takes around 250 high school and college-age seasonal employees to operate our Aquatics and Summer Camp programs and, while many of our staff members return each summer, the staffing process is always a huge undertaking. Once the new staff are hired, we run them through extensive

training, CPR & First Aid certification classes, and onboarding orientations. We look forward to meeting our new staff members in the coming months.

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

## **PARKS MAINTENANCE ACTIVITY REPORT**

### Pool Facility Preparation

This past month the parks maintenance staff have continued working to get the pool facility ready for the start of the season. They have inspected all the equipment, backwashed the filters and added new filter media, acid washed the chlorine generators, cleaned the sump pumps, and replaced cracked tubing on the liquid chlorine pumps. This next week they will be cleaning the tot pool and getting the heater up and running ahead of opening to the public at the end of the month. So far everything is running smoothly and is looking ready for the season.

### Firemen's Hill Landscaping

This past week staff began refreshing the landscaping along the corner of Miller Creek and Lucas Valley Road, pulling weeds, trapping gophers, replacing deteriorated weed barrier, and replenishing woodchips. Later this spring we will be adding some new plantings and trees.

### Turf Preparation

This next month staff will begin aerating, seeding, fertilizing, and top dressing the lawns in the park and the pool ahead of the spring season. At this time we will also be testing the irrigation system and making any needed adjustments and repairs.

### Tree Work

This past week staff spent time addressing two trees that had fallen across trails in the open space. The trees were cut so as to make the path accessible again, and the trees were strategically trimmed to remove any risk of rolling or falling. The small brush will be removed during upcoming wildfire prevention work; the large limbs and trunks will be left in place.

### Daily/Weekly Tasks:

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