

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

Tuesday – March 12, 2024 – 6:30 PM

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

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

	Item Description:	Board Action
A.	CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B.	AGENDA	Adopt
C.	PUBLIC COMMENT ON CLOSED SESSION ITEMS	
D.	CLOSED SESSION <i>Conference with Labor Negotiators Section 54957.6 Agency designated representatives: Eric Dreikosen. Represented Employees: Marinwood Professional Firefighters</i>	
E.	OPEN SESSION: <i>(Open Session will begin no earlier than 7:30PM)</i>	
F.	CONSENT CALENDAR a. Draft Minutes of Regular Meeting of February 13, 2024 b. Bills Paid Nos. 8097 – 8156	Approve
G.	PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers may comment only on non-agenda items within the subject matter jurisdiction of the District. The Board may not take action on, consider or debate items not on the agenda except under narrow circumstances meeting statutory tests. Response to comments on non-agenda items will be limited to factual information or clarifying questions from staff or Board at the conclusion of the public comment period. The President may refer the matter to staff or to a future meeting agenda.</i>	
H.	DISTRICT MATTERS	
	1. 1 st Draft District Operating Budget for Fiscal Year 2024-2025	Review
	2. Resolution 2024-01: Increasing the Amount of the Special Tax for Fire Protection and Emergency Services	Approve
	3. Resolution 2024-02: Increasing the Amount of the Special Tax for Park, Open Space and Street Landscape Maintenance	Approve
	4. District Manager Report	Review
I.	FIRE DEPARTMENT MATTERS	
	1. Chief Officer Report and Activity Summary	Review
J.	PARK AND RECREATION MATTERS	
	1. Recreation and Park Maintenance Activity Reports	Review
K.	BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
L.	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – April 9, 2024	

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 13, 2024

Time and Place: 7:30PM 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: President Kathleen Kilkenny, Chris Case, Lisa Ruggeri and Bill Shea.

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell, Accounting & Payroll Manager Tiffany Combrink.

Absent: Director Sivan Oyserman

A. Call to Order

Board President Kilkenny called the meeting to order at 7:31pm.

B. Agenda

Agenda adopted as presented.

C. Consent Calendar

a. *Draft Minutes of Regular Meeting of January 9, 2024*

b. *Bills Paid Nos. 7997 – 8096*

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

Aye: Kilkenny, Case, Ruggeri, Shea. Absent: Oyserman. Motion carried.

D. Public Comment Open Time for Items Not on Agenda

Board of Directors received public comment regarding:

a. Board’s role in building a stronger community

E. District Matters

1. *Fiscal Year 2023-2024: 2nd Quarter Profit & Loss Budget-to-Actuals Report*

Board received 2nd Quarter Profit & Loss Budget-to-Actuals Report for Fiscal Year 2023-2024

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

Board received proposed pay schedule wage adjustments for non-represented full-time positions and directed staff to incorporate proposed wages into forthcoming operating budget drafts for further consideration.

3. *District Manager Report*

Board received District Manager Report

F. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of February 6, 2024*

Board received Draft Minutes of Fire Commission Meeting

2. *Chief Officer Report and Activity Summary*

Board received Chief Officer Report and Activity Summary

G. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of January 23, 2024*

Board received Draft Minutes of Park & Recreation Commission Meeting

2. *Recreation and Park Maintenance Activity Reports*

Board received Recreation and Park Maintenance Activity Reports

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

- District Manager noted the landlines to the community center have not been working but AT&T is working on the problem

I. Adjourn

Meeting adjourned at 8:53PM

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 12, 2024

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
8097	2/2/2024	City of San Rafael	656.77	E658 service	Fire	5220210	General	656.77
8098	2/2/2024	Comcast	210.91	Cable - Feb	Fire	5210725	General	210.91
8099	2/2/2024	Chrissy Costello	795.20	Zumba	Rec	5210146	Adult	795.20
8100	2/2/2024	Coverall North America	1,176.00	Janitorial - Feb	Rec	5211110	Building	1,176.00
8101	2/2/2024	EverBank	750.44	copier lease	Rec	5220130	General	487.79
					Fire	5220130	General	187.61
					Park	5220130	General	75.04
8102	2/2/2024	Got Gophers	275.00	pest control	Park	5211532	General	275.00
8103	2/2/2024	Greatland	276.47	checks stock	Rec	5220110	General	276.47
8104	2/2/2024	Hi Tech EVS	22,095.96	E658 pump replacement	Fire	5220916	General	22,095.96
8105	2/2/2024	Master Sim	960.00	TKD Jan	Rec	5210146	Youth	960.00
8106	2/2/2024	Jackson's Hardware	269.30	supplies	Park	5220310	General	269.30
8107	2/2/2024	Marin Sanitary Service	2,313.25	Garbage - Jan	Park	5210815	General	1,619.28
					Rec	5210815	General	462.65
					Fire	5210815	General	231.32
8108	2/2/2024	Michael Friedland	231.00	Watercolor	Rec	5210146	Adult	231.00
8109	2/2/2024	Mill Valley Refuse Service	316.07	porta potty	Park	5211220	General	316.07
8110	2/2/2024	Pest Plus	259.00	pest control	Fire	5220310	General	90.00
					Rec	5220310	General	169.00
8111	2/2/2024	Project A	40.00	email hosting	Rec	5220110	General	20.00
					Fire	5220110	General	20.00
8112	2/2/2024	Specified Play Equipment	5,304.34	playground equipment	Park	5220916	PROP 68	5,304.34
8113	2/2/2024	Staples	78.13	office supplies	Rec	5220110	General	78.13
8114	2/2/2024	T-mobile	153.26	cell phones	Fire	5210725	General	153.26
8115	2/2/2024	US Bank	9,690.59	zoom	Fire	5211325	General	27.99
				computer backup	Fire	5220110	General	233.26
				supplies	Fire	5220810	General	341.55
				trailer title	Park	5210910	General	296.09
				zoom	Park	5211325	General	14.25
				computer backup	Park	5220110	General	116.62
				sandbags	Park	5220310	General	97.40
				playground drinking fountain	Park	5220916	PROP 68	2,454.02
				CPR class supplies	Rec	5220819	General	165.32
				supplies	Rec	5220819	General	1,000.63
				staff shirts	Rec	5220825	General	200.00
				lightbulbs	Rec	5220819	General	17.31
				winterfest supplies	Rec	5220819	General	2,330.22
				office programs	Rec	5210122	General	380.40
				staff meeting supplies	Rec	5211315	General	228.60
				zoom	Rec	5211325	General	45.73
				music, app, carbonite subscri	Rec	5220110	General	274.14
				water fountain head	Rec	5220210	General	53.01
				supplies	Rec	5220819	General	525.48
				preschool staff meeting	Rec	5211315	General	202.34
				supplies	Rec	5220819	General	494.23
				supplies	Rec	5220819	General	192.00
8116	2/7/2024	County of Marin	263.00	Legal services	Park	5210131	General	263.00
8117	2/7/2024	Geomorph Design	1,487.50	Construction mgmt svcs	Capital	5210120	FEMA	1,487.50
8118	2/7/2024	Grainger	168.70	supplies	Fire	5220310	General	168.70
8119	2/7/2024	Home Depot	61.54	supplies	Park	5220310	General	61.54
8120	2/7/2024	Landesign	3,168.00	landscape contractor	Park	5211125	General	3,168.00
8121	2/7/2024	US Postmaster	3,450.00	postage - bulk mail permit	Rec	5210122	General	3,450.00
8122	2/9/2024	AT&T	343.16	Phones - Jan	Fire	5210725	General	160.45
					Park	5210725	General	29.40
					Rec	5210725	General	153.31
8123	2/9/2024	Ewing Irrigation Products	473.25	irrigation maintenance	Park	5220310	General	473.25
8124	2/9/2024	Hagel	744.75	janitorial supplies	Rec	5220827	Building	744.75
8125	2/9/2024	Janet Carter	642.80	Pilates	Rec	5210146	Adult	642.80
8126	2/9/2024	L.N. Curtis & Sons	9,938.85	pants, boots, hose	Fire	5220210	General	9,938.85
8127	2/9/2024	Marin Professional Firefighte	840.00	Feb dues	Fire	5211330	General	840.00
8128	2/9/2024	Marin Resource Recovery	605.00	debris dump	Park	5210815	General	605.00
8129	2/9/2024	Marinwood CSD	79,166.03	Fire salaries	Fire	5110110	General	32,233.60
				Fire OT	Fire	5120110	General	11,526.69
				FLSA	Fire	5110319	General	691.87
				Acting Pay	Fire	5110310	General	61.78
				Admin Asst	Fire	5110110	Admin	1,063.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,063.36
				Admin Asst	Park	5110110	Admin	531.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,848.72
				Rec Dir	Park	5110110	General	1,220.88
				Rec salary	Rec	5110110	General	8,540.80

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Park salary	Park	5110110	General	7,732.80
				Park hourly	Park	5110210	General	256.50
				Building attendants	Rec	5110210	Building	136.00
				Preschool	Rec	5110210	Preschool	5,535.50
				Afterschool	Rec	5110210	Afterschool	1,886.00
				PR fees	Fire	5210230	General	131.76
				PR fees	Rec	5210230	General	71.44
				PR fees	Park	5210230	General	21.25
				SS + Medicare	Fire	5140140	General	3,686.59
				SS + Medicare	Rec	5140140	General	1,881.60
				SS + Medicare	Park	5140140	General	610.25
				EDU + SUI	Rec	5140145	General	210.53
				EDU + SUI	Park	5140145	General	93.06
				Benefits withholding	Park	2120066	General	-1,183.29
				Benefits withholding	Rec	2120066	General	-1,531.83
				Benefits withholding	Fire	2120066	General	-5,924.47
8130	2/9/2024	Marinwood CSD	15,378.24	Retire 02/09	Park	5130510	General	1,778.36
					Rec	5130510	General	2,412.85
					Fire	5130510	General	11,187.03
8131	2/15/2024	AT&T	80.25	internet - Feb	Park	5210725	General	80.25
8132	2/15/2024	Burton's Fire	190.53	ladder	Fire	5220210	General	190.53
8133	2/15/2024	Marinwood CSD	51,355.16	Health - Mar	Park	5130120	General	11,009.06
					Rec	5130120	General	9,341.31
					Fire	5130120	General	31,004.79
8134	2/15/2024	Miller Pacific Engineering	4,783.10	Geotech services	Capital	5210120	FEMA	4,783.10
8135	2/15/2024	O'Connor	1,278.25	SCO report & filing	Park	5210210	General	319.56
					Rec	5210210	General	319.56
					Fire	5210210	General	639.13
8136	2/15/2024	Paula Ockner	2,310.00	Claytime	Rec	5210146	Youth	2,310.00
8137	2/15/2024	PG&E	1,388.19	Gas - Jan	Rec	5210810	General	719.07
					Fire	5210810	General	669.12
8138	2/15/2024	Quill	108.62	cleaning supplies	Fire	5220827	General	108.62
8139	2/15/2024	Schultz Entertainment	365.00	camp entertainment	Rec	5220819	Summer	365.00
8140	2/15/2024	SolEd Solar Holdings	671.99	Solar - Jan	Rec	5210810	General	492.57
					Fire	5210810	General	179.42
8141	2/15/2024	SDRMA	257.40	Life ins - Mar	Fire	5130120	General	81.22
					Park	5130120	General	83.52
					Rec	5130120	General	92.66
8142	2/15/2024	State of CA Dept of Justice	64.00	fingerprinting	Rec	5210128	General	64.00
8143	2/15/2024	United Coach Tours	3,915.00	Pmt 1 for June field trips	Rec	5220819	Summer	3,915.00
8144	2/15/2024	US Bank	5,849.61	zoom, meeting supplies	Fire	5211325	General	360.16
				air filters	Fire	5220310	General	43.29
				lawnmower parts	Fire	5220310	General	73.83
				trailer title	Park	5210910	General	6.97
				zoom, meeting supplies	Park	5211325	General	335.43
				key code lock	Park	5220210	General	109.33
				sand bags, park maint.	Park	5220310	General	735.29
				Microphone Power Supply	Rec	5220310	General	24.58
				mah jongg table rental, facer	Rec	5220819	Adult	107.55
				program & food supplies	Rec	5220819	Afterschool	924.67
				winterfest supplies	Rec	5220819	Community	136.96
				app subscription, email subs	Rec	5210122	General	295.23
				fingerprinting - waterdevils	Rec	5210128	Pool	35.00
				staff meeting	Rec	5211315	General	174.36
				zoom, supplies & materials	Rec	5211325	General	527.49
				office supplies, IJ subscriptic	Rec	5220110	General	538.17
				sunscreen, folding tables	Rec	5220819	General	327.35
				pool flag	Rec	5220819	Pool	38.71
				cpr masks, gloves, first aid s	Rec	5220819	Summer	952.05
				mat tape, supplies	Rec	5220819	Youth	103.19
8145	2/15/2024	Wells Fargo	644.08	copier lease	Rec	5220130	General	418.65
					Fire	5220130	General	161.02
					Park	5220130	General	64.41
8146	2/15/2024	Cal West Rentals	704.10	track loader	Park	5211220	General	704.10
8147	2/15/2024	Davis Sign	889.76	playground sign	Park	5220916	PROP 68	889.76
8148	2/15/2024	Luke Fretwell	750.00	postage - summer catalog m	Rec	5210122	General	750.00
8149	2/20/2024	calPERS	8,333.00	CERBT Feb	Park	5130130	General	2,000.00
					Rec	5130130	General	750.00
					Fire	5130130	General	5,583.00
8150	2/20/2024	VSP	387.94	Vision - Mar	Fire	5130120	General	214.51
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
8151	2/20/2024	PG&E	2,268.04	Electric - Jan	Rec	5210810	General	961.86
					Fire	5210810	General	879.76
					Park	5210810	General	426.42
8152	2/21/2024	Marvin Diaz Mountain Pool	390.00	deposit for pool patching	Rec	5220215	Pool	390.00
8153	2/23/2024	Margaret Dawson Schink	646.80	White Crane Silat	Rec	5210146	Adult	646.80
8154	2/23/2024	Marinwood CSD	79,273.01	Fire salaries	Fire	5110110	General	32,233.60
				Fire OT	Fire	5120110	General	11,653.26
				Acting Pay	Fire	5110310	General	144.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Admin Asst	Fire	5110110	Admin	1,063.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,063.36
				Admin Asst	Park	5110110	Admin	531.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,848.72
				Rec Dir	Park	5110110	General	1,220.88
				Rec salary	Rec	5110110	General	8,540.80
				Rec hourly	Rec	5110210	General	160.00
				Park salary	Park	5110110	General	7,732.80
				Park hourly	Park	5110210	General	261.00
				Building attendants	Rec	5110210	Building	548.63
				Preschool	Rec	5110210	Preschool	5,833.50
				Afterschool	Rec	5110210	Afterschool	1,746.00
				PR fees	Fire	5210230	General	131.23
				PR fees	Rec	5210230	General	74.25
				PR fees	Park	5210230	General	21.42
				SS + Medicare	Fire	5140140	General	3,649.64
				SS + Medicare	Rec	5140140	General	1,937.49
				SS + Medicare	Park	5140140	General	610.59
				EDU + SUI	Rec	5140145	General	132.61
				EDU + SUI	Park	5140145	General	4.18
				Benefits withholding	Park	2120066	General	-1,183.29
				Benefits withholding	Rec	2120066	General	-1,531.83
				Benefits withholding	Fire	2120066	General	-5,924.47
8155	2/23/2024	Marinwood CSD	15,194.57	Retire 02/23	Park	5130510	General	1,778.36
					Rec	5130510	General	2,412.85
8156	2/23/2024	Marvin Diaz Mountain Pool	3,510.00	02/23 pool patching	Fire	5130510	General	11,003.36
					Rec	5220215	Pool	3,510.00
TOTAL:			348,190.91					348,190.91

Total by Department:

Streetlights	0.00
Fire Department	189,926.82
Recreation Department	94,772.02
Park Department	57,221.47
Measure A	0.00
MWPA	0.00
Capital	6,270.60
Unclassified	0.00

Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 12, 2024
Re: Fiscal Year 2024-2025 Operating Budget: 1st Draft

Directors,

Please see the included first draft of the FY 24-25 Operating Budget. While significant progress has been accomplished thus far, this is very much 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 year (FY23-24) budget-to-actuals as of 2/29/24. However, actuals from Q3 (Jan-Feb) have not been fully reviewed and are subject to subsequent journaling. They are included for budget reference only.

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

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

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

For these items, anticipated revenues and expenditures are temporarily stated at or near the same levels as the current fiscal year. Meetings with personnel from all three departments will continue 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 14, 2024.

In preparing the draft being 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 24/25 budget draft 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:

- For the primary ad valorem property tax received, Current Secured, this number has been adjusted to reflect the amount anticipated to be received this fiscal year. All property taxes will be further analyzed and potentially revised upon receipt of the April allocations from the County.
- We are still awaiting final updates from our insurance carrier as to adjustments in Property/Liability (P/L) rates as well as Workers' Comp (WC) rates, with the exception of our experience modification factor for WC which has decreased significantly from 172% to 135%. In the meantime, our insurance carrier has provided an initial letter stating P/L premiums are anticipated to increase by as much as 12% to 17% based on early estimates from their reinsurance brokers. They also anticipate basic WC rates to increase.
- 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 while capital reserve allocations will be revised based on our internal capital reserves needs forecast models.
- Proposed capital expenditures are still being analyzed. Amounts currently stated are for items budgeted in FY 23/24 but not expended nor anticipated to be expended this year which may result in carrying over this planned expenditure into FY 24/25. One capital expenditure exception that remains the draft budget yet may be completed this fiscal year is for the modification of the fire station bunkroom to create individual sleeping areas.

Park Dept:

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

Recreation Dept:

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

Fire Dept:

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

- Service Contract Revenue (juvenile hall and county facilities site) and CSA 13 revenue are placeholders and will change. Final figures are not able to be calculated until the close of the fiscal year once the current agreements are reconciled against the relative projections used at the time for CSA 13.
- Costs incurred from Chief Officer Services with San Rafael have been updated representing an annual 3% increase in accordance with our Agreement.
- Vehicle maintenance budget has been increased in recognition of our aging fire engines coupled with increasing maintenance costs.

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 charge of \$15 per applicable parcel. Staff have requested information from legal counsel in regards to procedures for potentially increasing the service charge amount to better account for current costs. This charge was last increased in 2010 and represents the maximum amount allowable under the applicable Marinwood CSD ordinance adopted in 1980.

Marinwood Community Services District
FY 2024-2025 BUDGET
DRAFT

	DISTRICT TOTAL			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	1,996,500.00	1,152,374.99	2,095,200.00	4.94%
4110111 · PropTax - Admin Fee (Contra)	-25,000.00	-11,970.93	-25,000.00	0.0%
4110115 · PropTax - Unitary	11,500.00	8,995.13	11,500.00	0.0%
4110120 · PropTax - Current Unsecured	32,000.00	39,185.25	32,000.00	0.0%
4110140 · ERAF - Excess	200,000.00	142,930.82	200,000.00	0.0%
4110145 · ERAF - PY/Reverse	13,500.00	36,253.57	13,500.00	0.0%
4110210 · PropTax - Supplemental Current	36,000.00	20,975.00	36,000.00	0.0%
4110215 · PropTax - Supplemental Unsecure	500.00	2,492.94	500.00	0.0%
4110225 · PropTax - Supplemental Redempt	1,000.00	193.93	1,000.00	0.0%
4110510 · PropTax - Prior Unsecured	1,000.00	2,289.94	1,000.00	0.0%
4120610 · Special Tax Assessment	1,784,404.00	984,577.86	1,834,389.00	2.8%
4120611 · Special Tax- Admin Fee (contra)	-4,000.00	-2,733.00	-4,000.00	0.0%
4220115 · Building Plan Review	8,500.00	7,475.00	8,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	5,000.00	117,501.56	5,000.00	0.0%
4410127 · Interest- ERAF Co. Pooled	100.00	363.52	100.00	0.0%
4410215 · Rental Income - Pool & Picnic	30,000.00	19,477.98	30,000.00	0.0%
4410225 · Rental Income - Community Ctr	5,000.00	4,445.17	5,000.00	0.0%
4511210 · HOPTR	7,500.00	3,693.16	7,500.00	0.0%
4530527 · Grant Rev - Designated	177,952.00	0.00		-100.0%
4570110 · Expense Reimbursements	500.00	1,081.11	500.00	0.0%
4631145 · Service Contract Revenue	107,226.00	112,027.00	113,284.00	5.65%
4631911 · Advertising Sales	4,000.00	1,807.88	4,000.00	0.0%
4631912 · Vending Sales	27,000.00	31,471.97	27,000.00	0.0%
4631914 · Community Events	17,840.00	10,076.01	17,840.00	0.0%
4631915 · Tennis	82,500.00	86,933.70	82,500.00	0.0%
4631917 · Pool Operating Rev	212,000.00	148,020.05	212,000.00	0.0%
4631918 · Pool Memberships	70,000.00	42,193.28	70,000.00	0.0%
4631919 · Adult Rec Programs	13,160.00	15,266.07	13,160.00	0.0%
4631920 · Summer Rec Programs	1,141,791.00	814,825.54	1,141,791.00	0.0%
4631922 · Youth Rec Programs	248,646.00	167,689.09	248,646.00	0.0%
4640321 · CSA 13 Contract Rev	723,630.00	367,480.00	731,019.00	1.02%
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	35,000.00	0.00	35,000.00	0.0%
4710642 · Miscellaneous Rev	900.00	10,209.11	900.00	0.0%
Total Revenue	6,966,649.00	4,337,602.70	6,950,829.00	-0.23%

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	DISTRICT TOTAL			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
Expenditures				
5110110 · Salaries - Regular Staff	1,634,496.00	1,007,303.01	1,709,601.00	4.59%
5110210 · Salaries - PT/Seasonal/Temp	894,532.00	622,706.54	894,532.00	0.0%
5110310 · Acting Pay	10,000.00	1,475.00	10,000.00	0.0%
5110313 · Holiday Pay	41,835.00	24,057.84	41,835.00	0.0%
5110319 · FLSA Pay	24,847.00	7,860.15	24,847.00	0.0%
5120110 · Overtime Pay	150,500.00	252,778.53	150,500.00	0.0%
5130120 · Benefits - Group Medical	619,606.00	429,729.73	657,475.00	6.11%
5130130 · OPEB Trust Contribution	100,000.00	66,664.00	100,000.00	0.0%
5130510 · PERS - Pension	773,336.00	691,868.83	777,417.00	0.53%
5140115 · Workers Comp Ins.	182,961.00	165,827.72	158,074.00	-13.6%
5140116 · 4850 Reimbursements (Contra)	0.00	-1,590.87		
5140130 · Physician Services	2,450.00	170.00	2,450.00	0.0%
5140140 · Social Security & Medicare	210,348.00	141,802.95	216,017.00	2.7%
5140145 · Unemployment Ins.	19,792.00	10,538.06	19,792.00	0.0%
5210120 · Consultant Fees	12,700.00	1,750.00	12,700.00	0.0%
5210122 · Marketing & Recruiting	43,400.00	25,199.75	43,400.00	0.0%
5210128 · Fingerprinting/Background	7,000.00	1,180.00	7,000.00	0.0%
5210131 · Legal Services	17,000.00	263.00	17,000.00	0.0%
5210146 · Indep. Contractor Fees	221,173.00	101,188.56	224,491.00	1.5%
5210210 · Audit & Accounting	15,000.00	16,229.12	17,500.00	16.67%
5210230 · Payroll Service Fees	10,750.00	8,783.10	10,750.00	0.0%
5210525 · Insurance - General	73,190.00	72,335.88	73,190.00	0.0%
5210530 · Legal Settlements	0.00	1,294.33		
5210725 · Telecom - Phone/Internet/Cable	12,220.00	7,246.09	12,220.00	0.0%
5210810 · Utilities - Gas & Electric	80,000.00	37,942.68	80,000.00	0.0%
5210815 · Garbage Removal	37,110.00	25,202.98	37,110.00	0.0%
5210825 · Utilities - Street Light Elec.	17,700.00	13,011.63	20,400.00	15.25%
5210835 · Utilities - Water & Sewer	50,000.00	47,977.84	50,000.00	0.0%
5210910 · Maint. - Vehicles	19,500.00	8,703.79	22,000.00	12.82%
5210915 · Maint. - Streetlights	5,925.00	3,083.31	3,960.00	-33.16%
5210920 · MERA Operating	30,010.00	30,012.00	30,010.00	0.0%
5211110 · Janitorial Services	16,000.00	10,027.06	16,000.00	0.0%
5211125 · Community Landscape Contract	38,500.00	25,344.00	38,500.00	0.0%
5211140 · Vegetation Management	5,000.00	0.00	5,000.00	0.0%
5211220 · Equipment Rental	7,500.00	4,849.31	7,500.00	0.0%
5211310 · Awards & Incentives	1,500.00	0.00	1,500.00	0.0%
5211315 · Professional Development	24,500.00	3,861.02	24,500.00	0.0%
5211325 · Conferences & Meetings	6,600.00	3,483.93	6,600.00	0.0%
5211330 · Memberships & Dues	11,800.00	11,865.16	12,390.00	5.0%
5211440 · Travel	3,300.00	0.00	3,300.00	0.0%
5211520 · Publications & Legal Notices	750.00	113.96	750.00	0.0%

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	DISTRICT TOTAL			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
5211528 · Tree Maint. & Services	20,000.00	4,860.00	20,000.00	0.0%
5211532 · Weed & Pest Control	3,800.00	2,200.00	3,800.00	0.0%
5211545 · Election Expense			6,000.00	
5211610 · County-Wide Fees	13,160.00	9,131.56	12,185.00	-7.41%
5211710 · Long Term Debt - Principal	100,112.00	100,118.14	102,721.00	2.61%
5211715 · Long Term Debt - Interest	16,296.00	16,290.34	13,688.00	-16.0%
5220110 · Admin & Office Supplies	21,800.00	11,221.25	21,600.00	-0.92%
5220130 · Copier Lease & Printing	8,885.00	8,537.94	9,000.00	1.29%
5220210 · Equip. Maintenance/Replacement*	33,900.00	17,579.74	34,000.00	0.29%
5220215 · Pool Maintenance	20,000.00	7,741.56	20,000.00	0.0%
5220220 · Small Tools	2,500.00	162.38	2,500.00	0.0%
5220310 · Land & Buildings Maintenance	63,000.00	37,755.04	63,000.00	0.0%
5220610 · Gasoline/Fuel	4,500.00	2,596.91	4,500.00	0.0%
5220710 · Pool Chemicals	12,500.00	5,939.21	12,500.00	0.0%
5220810 · Miscellaneous Supplies	26,000.00	1,206.79	26,000.00	0.0%
5220819 · Rec Program Supplies & Services	231,300.00	109,385.89	231,300.00	0.0%
5220825 · Uniforms & Apparel	15,500.00	285.93	15,500.00	0.0%
5220826 · Vending Supplies	18,000.00	21,249.80	18,000.00	0.0%
5220827 · Janitorial Supplies	12,000.00	6,378.52	12,000.00	0.0%
5220830 · Volunteer Fire Department	2,000.00	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	91,000.00	0.00	68,500.00	-24.73%
5220916 · Capital Outlay - New Equipment	273,940.00	252,841.20	38,500.00	-85.95%
5220920 · Capital Reserves Designation	100,000.00	0.00	100,000.00	0.0%
Total Expenditures	6,523,024.00	4,497,622.19	6,377,605.00	-2.23%
Net Gain/Loss	443,625.00	-160,019.49	573,224.00	29.21%

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	Park Dept			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	832,540.00	480,540.37	944,935.00	13.5%
4110111 · PropTax - Admin Fee (Contra)	-10,425.00	-4,991.87	-11,275.00	8.15%
4110115 · PropTax - Unitary	4,795.00	3,750.97	5,186.00	8.15%
4110120 · PropTax - Current Unsecured	13,344.00	16,340.23	14,432.00	8.15%
4110140 · ERAF - Excess	83,400.00	59,602.15	90,200.00	8.15%
4110145 · ERAF - PY/Reverse	5,629.00	15,117.74	6,088.00	8.15%
4110210 · PropTax - Supplemental Current	15,012.00	8,746.57	16,236.00	8.15%
4110215 · PropTax - Supplemental Unsecure	208.00	1,039.55	225.00	8.17%
4110225 · PropTax - Supplemental Redempt	417.00	80.88	451.00	8.15%
4110510 · PropTax - Prior Unsecured	417.00	954.92	451.00	8.15%
4120610 · Special Tax Assessment	439,211.00	241,566.23	450,653.00	2.61%
4120611 · Special Tax- Admin Fee (contra)	-1,000.00	-669.59	-1,000.00	0.0%
4410125 · Interest- Co. Pooled Investment	2,085.00	48,998.15	2,255.00	8.15%
4410127 · Interest- ERAF Co. Pooled	100.00	151.59	100.00	0.0%
4511210 · HOPTR	3,127.00	1,540.05	3,382.00	8.15%
4530527 · Grant Rev - Designated	177,952.00	0.00		-100.0%
4570110 · Expense Reimbursements		1,081.11		
4710642 · Miscellaneous Rev	150.00	488.20	150.00	0.0%
Total Revenue	1,566,962.00	874,337.25	1,522,469.00	-2.84%
Expenditures				
5110110 · Salaries - Regular Staff	268,056.00	185,140.40	301,881.00	12.62%
5110210 · Salaries - PT/Seasonal/Temp	14,400.00	7,236.00	14,400.00	0.0%
5120110 · Overtime Pay	500.00	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	136,810.00	93,693.21	140,946.00	3.02%
5130130 · OPEB Trust Contribution	24,000.00	16,000.00	22,000.00	-8.33%
5130510 · PERS - Pension	65,473.00	59,742.92	76,591.00	16.98%
5140115 · Workers Comp Ins.	31,514.00	28,356.54	28,579.00	-9.31%
5140140 · Social Security & Medicare	21,646.00	10,545.01	24,234.00	11.96%
5140145 · Unemployment Ins.	892.00	383.79	892.00	0.0%
5210120 · Consultant Fees	6,550.00	350.00	6,550.00	0.0%
5210122 · Marketing & Recruiting	2,300.00	996.53	2,300.00	0.0%
5210131 · Legal Services	5,000.00	263.00	5,000.00	0.0%
5210210 · Audit & Accounting	3,750.00	4,217.06	4,375.00	16.67%
5210230 · Payroll Service Fees	750.00	644.28	750.00	0.0%
5210525 · Insurance - General	23,910.00	23,707.89	23,910.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	2,450.00	899.53	2,450.00	0.0%
5210810 · Utilities - Gas & Electric	4,000.00	2,348.93	4,000.00	0.0%
5210815 · Garbage Removal	27,000.00	18,276.98	27,000.00	0.0%
5210835 · Utilities - Water & Sewer	27,500.00	24,851.92	27,500.00	0.0%
5210910 · Maint. - Vehicles	2,000.00	1,803.98	2,000.00	0.0%
5210920 · MERA Operating	3,000.00	3,000.00	3,000.00	0.0%

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	Park Dept			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
5211125 · Community Landscape Contract	38,500.00	25,344.00	38,500.00	0.0%
5211220 · Equipment Rental	7,500.00	4,849.31	7,500.00	0.0%
5211315 · Professional Development	2,000.00	370.00	2,000.00	0.0%
5211325 · Conferences & Meetings	1,200.00	591.43	1,200.00	0.0%
5211330 · Memberships & Dues	2,750.00	2,250.00	2,750.00	0.0%
5211440 · Travel	800.00	0.00	800.00	0.0%
5211520 · Publications & Legal Notices	250.00	113.96	250.00	0.0%
5211528 · Tree Maint. & Services	20,000.00	4,860.00	20,000.00	0.0%
5211532 · Weed & Pest Control	3,800.00	2,200.00	3,800.00	0.0%
5211545 · Election Expense			1,500.00	
5211610 · County-Wide Fees	875.00	742.45	875.00	0.0%
5211710 · Long Term Debt - Principal	59,813.00	59,813.11	61,213.00	2.34%
5211715 · Long Term Debt - Interest	13,842.00	13,842.38	12,443.00	-10.11%
5220110 · Admin & Office Supplies	1,800.00	1,595.07	1,800.00	0.0%
5220130 · Copier Lease & Printing	890.00	970.15	900.00	1.12%
5220210 · Equip. Maintenance/Replacement*	12,500.00	4,151.56	12,500.00	0.0%
5220220 · Small Tools	2,000.00	162.38	2,000.00	0.0%
5220310 · Land & Buildings Maintenance	40,500.00	31,098.85	40,500.00	0.0%
5220610 · Gasoline/Fuel	4,000.00	2,524.61	4,000.00	0.0%
5220810 · Miscellaneous Supplies	2,000.00	28.13	2,000.00	0.0%
5220825 · Uniforms & Apparel	1,000.00	67.54	1,000.00	0.0%
5220827 · Janitorial Supplies	1,000.00	185.76	1,000.00	0.0%
5220916 · Capital Outlay - New Equipment	244,440.00	230,745.24	22,000.00	-91.0%
5220920 · Capital Reserves Designation	11,000.00	0.00	11,000.00	0.0%
Total Expenditures	1,143,961.00	868,963.90	970,389.00	-15.17%
Net Gain/Loss	423,001.00	5,373.35	552,080.00	30.52%

Marinwood Community Services District
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	Rec Dept			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	379,335.00	218,951.25	419,040.00	10.47%
4110111 · PropTax - Admin Fee (Contra)	-4,750.00	-2,274.48	-5,000.00	5.26%
4110115 · PropTax - Unitary	2,185.00	1,709.07	2,300.00	5.26%
4110120 · PropTax - Current Unsecured	6,080.00	7,445.20	6,400.00	5.26%
4110140 · ERAF - Excess	38,000.00	27,156.86	40,000.00	5.26%
4110145 · ERAF - PY/Reverse	2,565.00	6,888.18	2,700.00	5.26%
4110210 · PropTax - Supplemental Current	6,840.00	3,985.25	7,200.00	5.26%
4110215 · PropTax - Supplemental Unsecure	95.00	473.66	100.00	5.26%
4110225 · PropTax - Supplemental Redempt	190.00	36.84	200.00	5.26%
4110510 · PropTax - Prior Unsecured	190.00	435.08	200.00	5.26%
4410125 · Interest- Co. Pooled Investment	950.00	22,325.29	1,000.00	5.26%
4410127 · Interest- ERAF Co. Pooled	0.00	69.07		
4410215 · Rental Income - Pool & Picnic	30,000.00	19,477.98	30,000.00	0.0%
4410225 · Rental Income - Community Ctr	5,000.00	4,445.17	5,000.00	0.0%
4511210 · HOPTR	1,425.00	701.70	1,500.00	5.26%
4570110 · Expense Reimbursements	500.00	0.00	500.00	0.0%
4631911 · Advertising Sales	4,000.00	1,807.88	4,000.00	0.0%
4631912 · Vending Sales	27,000.00	31,471.97	27,000.00	0.0%
4631914 · Community Events	17,840.00	10,076.01	17,840.00	0.0%
4631915 · Tennis	82,500.00	86,933.70	82,500.00	0.0%
4631917 · Pool Operating Rev	212,000.00	148,020.05	212,000.00	0.0%
4631918 · Pool Memberships	70,000.00	42,193.28	70,000.00	0.0%
4631919 · Adult Rec Programs	13,160.00	15,266.07	13,160.00	0.0%
4631920 · Summer Rec Programs	1,141,791.00	814,825.54	1,141,791.00	0.0%
4631922 · Youth Rec Programs	248,646.00	167,689.09	248,646.00	0.0%
4710615 · Donations (General)	1,000.00	0.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	250.00	7,612.77	250.00	0.0%
Total Revenue	2,286,792.00	1,637,722.48	2,329,327.00	1.86%
Expenditures				
5110110 · Salaries - Regular Staff	345,365.00	235,571.44	382,736.00	10.82%
5110210 · Salaries - PT/Seasonal/Temp	880,132.00	615,470.54	880,132.00	0.0%
5130120 · Benefits - Group Medical	102,953.00	78,264.83	114,072.00	10.8%
5130130 · OPEB Trust Contribution	9,000.00	6,000.00	10,000.00	11.11%
5130510 · PERS - Pension	80,092.00	76,720.85	94,132.00	17.53%
5140115 · Workers Comp Ins.	42,661.00	38,306.20	38,380.00	-10.03%
5140140 · Social Security & Medicare	93,249.00	69,197.43	96,031.00	2.98%
5140145 · Unemployment Ins.	17,500.00	9,258.28	17,500.00	0.0%
5210120 · Consultant Fees	2,050.00	350.00	2,050.00	0.0%
5210122 · Marketing & Recruiting	38,000.00	21,703.10	38,000.00	0.0%
5210128 · Fingerprinting/Background	6,500.00	1,180.00	6,500.00	0.0%
5210131 · Legal Services	2,000.00	0.00	2,000.00	0.0%

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	Rec Dept			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
5210146 · Indep. Contractor Fees	110,596.00	101,188.56	110,596.00	0.0%
5210210 · Audit & Accounting	3,750.00	4,217.06	4,375.00	16.67%
5210230 · Payroll Service Fees	5,000.00	4,011.42	5,000.00	0.0%
5210525 · Insurance - General	22,745.00	22,738.18	22,745.00	0.0%
5210725 · Telecom - Phone/Internet/Cable	2,850.00	1,740.59	2,850.00	0.0%
5210810 · Utilities - Gas & Electric	60,000.00	26,254.20	60,000.00	0.0%
5210815 · Garbage Removal	6,740.00	4,617.40	6,740.00	0.0%
5210835 · Utilities - Water & Sewer	15,000.00	15,948.42	15,000.00	0.0%
5211110 · Janitorial Services	16,000.00	10,027.06	16,000.00	0.0%
5211315 · Professional Development	12,500.00	3,241.02	12,500.00	0.0%
5211325 · Conferences & Meetings	4,050.00	2,023.91	4,050.00	0.0%
5211330 · Memberships & Dues	3,850.00	2,760.00	3,850.00	0.0%
5211440 · Travel	1,500.00	0.00	1,500.00	0.0%
5211520 · Publications & Legal Notices	250.00	0.00	250.00	0.0%
5211545 · Election Expense			1,500.00	
5211610 · County-Wide Fees	2,160.00	1,622.45	2,160.00	0.0%
5220110 · Admin & Office Supplies	15,000.00	8,197.26	15,000.00	0.0%
5220130 · Copier Lease & Printing	5,775.00	5,546.42	5,850.00	1.3%
5220215 · Pool Maintenance	20,000.00	7,741.56	20,000.00	0.0%
5220310 · Land & Buildings Maintenance	15,000.00	3,806.08	15,000.00	0.0%
5220710 · Pool Chemicals	12,500.00	5,939.21	12,500.00	0.0%
5220819 · Rec Program Supplies & Services	231,300.00	109,385.89	231,300.00	0.0%
5220825 · Uniforms & Apparel	6,000.00	218.39	6,000.00	0.0%
5220826 · Vending Supplies	18,000.00	21,249.80	18,000.00	0.0%
5220827 · Janitorial Supplies	10,000.00	5,846.70	10,000.00	0.0%
5220910 · Capital Outlay - Improvements	31,000.00	0.00	8,500.00	-72.58%
5220916 · Capital Outlay - New Equipment	16,500.00	0.00	16,500.00	0.0%
5220920 · Capital Reserves Designation	9,000.00	0.00	9,000.00	0.0%
Total Expenditures	2,276,568.00	1,520,344.25	2,318,299.00	1.83%
Net Gain/Loss	10,224.00	117,378.23	11,028.00	7.86%

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	Fire Dept			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	784,625.00	452,883.37	731,225.00	-6.81%
4110111 · PropTax - Admin Fee (Contra)	-9,825.00	-4,704.58	-8,725.00	-11.2%
4110115 · PropTax - Unitary	4,520.00	3,535.09	4,014.00	-11.19%
4110120 · PropTax - Current Unsecured	12,576.00	15,399.82	11,168.00	-11.2%
4110140 · ERAF - Excess	78,600.00	56,171.81	69,800.00	-11.2%
4110145 · ERAF - PY/Reverse	5,306.00	14,247.65	4,712.00	-11.19%
4110210 · PropTax - Supplemental Current	14,148.00	8,243.18	12,564.00	-11.2%
4110215 · PropTax - Supplemental Unsecure	197.00	979.73	175.00	-11.17%
4110225 · PropTax - Supplemental Redempt	393.00	76.21	349.00	-11.2%
4110510 · PropTax - Prior Unsecured	393.00	899.94	349.00	-11.2%
4120610 · Special Tax Assessment	1,320,968.00	729,687.88	1,359,511.00	2.92%
4120611 · Special Tax- Admin Fee (contra)	-2,900.00	-2,025.15	-2,900.00	0.0%
4220115 · Building Plan Review	8,500.00	7,475.00	8,500.00	0.0%
4410125 · Interest- Co. Pooled Investment	1,965.00	46,178.12	1,745.00	-11.2%
4410127 · Interest- ERAF Co. Pooled		142.86		
4511210 · HOPTR	2,948.00	1,451.41	2,618.00	-11.19%
4631145 · Service Contract Revenue	107,226.00	112,027.00	113,284.00	5.65%
4640321 · CSA 13 Contract Rev	723,630.00	367,480.00	731,019.00	1.02%
4710631 · Paramedic Reimbursement	35,000.00	0.00	35,000.00	0.0%
4710642 · Miscellaneous Rev	500.00	1,618.14	500.00	0.0%
Total Revenue	3,088,770.00	1,811,767.48	3,074,908.00	-0.45%
Expenditures				
5110110 · Salaries - Regular Staff	1,021,075.00	586,591.17	1,024,984.00	0.38%
5110310 · Acting Pay	10,000.00	1,475.00	10,000.00	0.0%
5110313 · Holiday Pay	41,835.00	24,057.84	41,835.00	0.0%
5110319 · FLSA Pay	24,847.00	7,860.15	24,847.00	0.0%
5120110 · Overtime Pay	150,000.00	252,778.53	150,000.00	0.0%
5130120 · Benefits - Group Medical	379,843.00	257,771.69	402,457.00	5.95%
5130130 · OPEB Trust Contribution	67,000.00	44,664.00	68,000.00	1.49%
5130510 · PERS - Pension	627,771.00	555,405.06	606,694.00	-3.36%
5140115 · Workers Comp Ins.	108,786.00	99,164.98	91,115.00	-16.24%
5140116 · 4850 Reimbursements (Contra)		-1,590.87		
5140130 · Physician Services	2,450.00	170.00	2,450.00	0.0%
5140140 · Social Security & Medicare	95,453.00	62,060.51	95,752.00	0.31%
5140145 · Unemployment Ins.	1,400.00	895.99	1,400.00	0.0%
5210120 · Consultant Fees	4,100.00	1,050.00	4,100.00	0.0%
5210122 · Marketing & Recruiting	3,100.00	2,500.12	3,100.00	0.0%
5210128 · Fingerprinting/Background	500.00	0.00	500.00	0.0%
5210131 · Legal Services	10,000.00	0.00	10,000.00	0.0%
5210146 · Indep. Contractor Fees	110,577.00	0.00	113,895.00	3.0%
5210210 · Audit & Accounting	7,500.00	7,795.00	8,750.00	16.67%

Marinwood Community Services District
FY 2024-2025 BUDGET
DRAFT

	Fire Dept			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
5210230 · Payroll Service Fees	5,000.00	4,127.40	5,000.00	0.0%
5210525 · Insurance - General	26,535.00	25,889.81	26,535.00	0.0%
5210530 · Legal Settlements		1,294.33		
5210725 · Telecom - Phone/Internet/Cable	6,920.00	4,605.97	6,920.00	0.0%
5210810 · Utilities - Gas & Electric	16,000.00	9,339.55	16,000.00	0.0%
5210815 · Garbage Removal	3,370.00	2,308.60	3,370.00	0.0%
5210835 · Utilities - Water & Sewer	7,500.00	7,177.50	7,500.00	0.0%
5210910 · Maint. - Vehicles	17,500.00	6,899.81	20,000.00	14.29%
5210920 · MERA Operating	27,010.00	27,012.00	27,010.00	0.0%
5211140 · Vegetation Management	5,000.00	0.00	5,000.00	0.0%
5211310 · Awards & Incentives	1,500.00	0.00	1,500.00	0.0%
5211315 · Professional Development	10,000.00	250.00	10,000.00	0.0%
5211325 · Conferences & Meetings	1,350.00	868.59	1,350.00	0.0%
5211330 · Memberships & Dues	5,200.00	6,855.16	5,790.00	11.35%
5211440 · Travel	1,000.00	0.00	1,000.00	0.0%
5211520 · Publications & Legal Notices	250.00	0.00	250.00	0.0%
5211545 · Election Expense			3,000.00	
5211610 · County-Wide Fees	9,625.00	6,266.66	8,650.00	-10.13%
5211710 · Long Term Debt - Principal	40,299.00	40,305.03	41,508.00	3.0%
5211715 · Long Term Debt - Interest	2,454.00	2,447.96	1,245.00	-49.27%
5220110 · Admin & Office Supplies	5,000.00	1,428.92	4,800.00	-4.0%
5220130 · Copier Lease & Printing	2,220.00	2,021.37	2,250.00	1.35%
5220210 · Equip. Maintenance/Replacement*	21,400.00	13,428.18	21,500.00	0.47%
5220220 · Small Tools	500.00	0.00	500.00	0.0%
5220310 · Land & Buildings Maintenance	7,500.00	2,850.11	7,500.00	0.0%
5220610 · Gasoline/Fuel	500.00	72.30	500.00	0.0%
5220810 · Miscellaneous Supplies	24,000.00	1,178.66	24,000.00	0.0%
5220825 · Uniforms & Apparel	8,500.00	0.00	8,500.00	0.0%
5220827 · Janitorial Supplies	1,000.00	346.06	1,000.00	0.0%
5220830 · Volunteer Fire Department	2,000.00	0.00	2,000.00	0.0%
5220910 · Capital Outlay - Improvements	60,000.00	0.00	60,000.00	0.0%
5220916 · Capital Outlay - New Equipment	13,000.00	22,095.96		-100.0%
5220920 · Capital Reserves Designation	80,000.00	0.00	80,000.00	0.0%
Total Expenditures	3,078,370.00	2,091,719.10	3,064,057.00	-0.46%
Net Gain/Loss	10,400.00	-279,951.62	10,851.00	4.34%

Marinwood Community Services District
FY 2024-2025 BUDGET
DRAFT

	Streetlights			
	23/24 Budget	Actuals* 2/29/2024	24/25 Budget	% Change in Budget
Revenue				
4120610 · Special Tax Assessment	24,225.00	13,323.75	24,225.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	-100.00	-38.26	-100.00	0.0%
4710642 · Miscellaneous Rev		490.00		
Total Revenue	24,125.00	13,775.49	24,125.00	0.0%
Expenditures				
5210825 · Utilities - Street Light Elec.	17,700.00	13,011.63	20,400.00	15.25%
5210915 · Maint. - Streetlights	5,925.00	3,083.31	3,960.00	-33.16%
5211610 · County-Wide Fees	500.00	500.00	500.00	0.0%
Total Expenditures	24,125.00	16,594.94	24,860.00	3.05%
Net Gain/Loss	0.00	-2,819.45	-735.00	#DIV/0!



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: March 12, 2024
Re: Resolutions 2024-01 & 2024-02: CPI Adjustments for Special Assessments

Directors,

Please see the included Resolution 2024-01 and Resolution 2024-02.

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

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

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

In accordance with the voter-approved special assessments for both "Fire Protection and Emergency Response Services" and "Park, Open Space and Street Landscape Maintenance," the Board of Directors annually must take formal action stating the percentage of the published CPI increase and set the revised assessment amount accordingly for the coming fiscal year. The CPI increase published for calendar year 2023 (December 31, 2023 measurement date) was 2.6%.

Should the Board vote to approve these increases, fiscal impact to the District would be approximately \$49,795 gain in revenue received (Park: \$11,252; Fire: \$38,543) over prior year to be effective with FY 24/25.

Staff Recommendation: Approve Resolution 2024-01 and Resolution 2024-02 as presented.

RESOLUTION NO. 2024-01

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

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

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

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

WHEREAS, the Consumer Price Index percent increase for the year ending December 31, 2023 is 2.6%; and

WHEREAS, the amount of the Special Tax for Fire Protection Services for the Fiscal Year 2023-2024 is \$0.3957 per square foot of residential living and commercial working area, and \$127.19 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 \$0.0103 per square foot, and \$3.31 per acre; and that the total tax for Fiscal Year 2024-2025 shall be \$0.4060 per square foot and \$130.50 per acre of undeveloped property.

PASSED AND ADOPTED at a regular meeting on March 12, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

Kathleen Kilkenny, President of the Board

ATTEST: _____
Tiffany Combrink, Secretary to the Board

RESOLUTION NO. 2024-02

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

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

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

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

WHEREAS, the Consumer Price Index percent increase for the year ending December 31, 2023 is 2.6%; and

WHEREAS, the amount of the Special Tax for Park, Open Space and Street Landscape Maintenance for the Fiscal Year 2023-2024 is \$241.07 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 \$6.27; and that the total tax per unit for Fiscal Year 2024-2025 shall be \$247.34 per unit.

PASSED AND ADOPTED at a regular meeting on March 12, 2024 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

Kathleen Kilkenny, President of the Board

ATTEST: _____
Tiffany Combrink, Secretary to the Board

District Manager Report
March 12, 2024
Submitted by: Eric Dreikosen, District Manager

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

Creek Bank Slide Repair Project:

At this point, the creek bank repair project is 98% complete. For your reference, I have included some *Before & After* pictures following this report.

Design engineers for both the retaining wall and the waterproofing work has performed final inspections and have signed off on the work as performed according to plans. Our creek work design engineer will be performing a final inspection on Wednesday, March 13th and will note any areas requiring further attention. Additionally, staff will be preparing a final punch list to address outstanding items, if any.

The past month has remained quiet in regards to our ongoing FEMA claim as our application and supporting documentation is still in the next stage(s) of review.

Marinwood Park Playground Play Structures Replacement Project:

All grant close-out documentation has been provided to the State and is currently being reviewed for completeness. We are also awaiting a final site visit from our assigned grant representative. In the meantime, I have also submitted our request for payment of the grant funds.

Community Center Phone Line Outage:

The community center and the pool were essentially without phone service for three weeks from Feb 12 – March 4 (fortunately, the fire department did not lose phone service). The problem was due to theft of the main phone lines leading into our neighborhood which impacted several properties still using traditional land lines. The lines were repaired and connections re-established this past week and phones have rarely stopped ringing since.

Election Results:

As of the time of this writing, both of Marinwood's recent ballot initiatives, Measure H and Measure I, are well on their way to passing. While there are still several outstanding mail-in ballots to be counted, it is extremely unlikely that either measure will fail to pass given they have received over 73% and 75% of the votes to dates and currently lead by a wide margin of total votes counted.

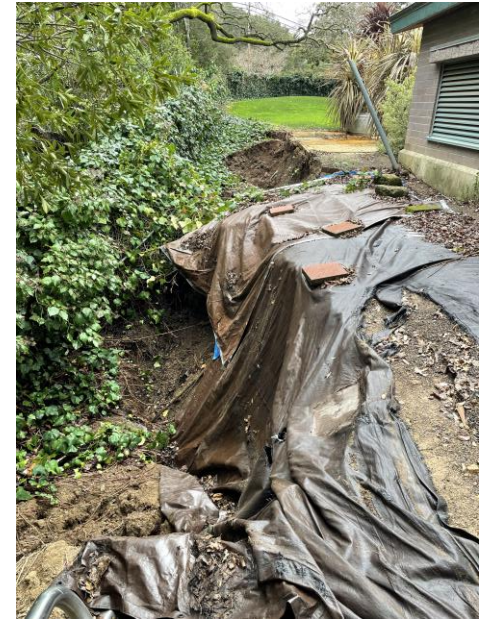
Other Items of Note:

- **Employee Handbook:** Our current employee handbook containing Policies & Procedures Governing Employment and Employee Benefits was adopted by the Board in May 2018. Given this timing, staff recommends the Board consider convening a working group consisting of up to two (2) Board Directors and the District Manager to review and identify any needed updates. It is further recommended to have the document reviewed for compliance by legal counsel as well.
- **Board Meeting Start Time:** Staff would like to gauge interest amongst the Board in regards to adjusting the start time of the regular board meetings. In conducting a preliminary review of other local agencies, Marinwood's board meetings seem to start significantly later than most others.

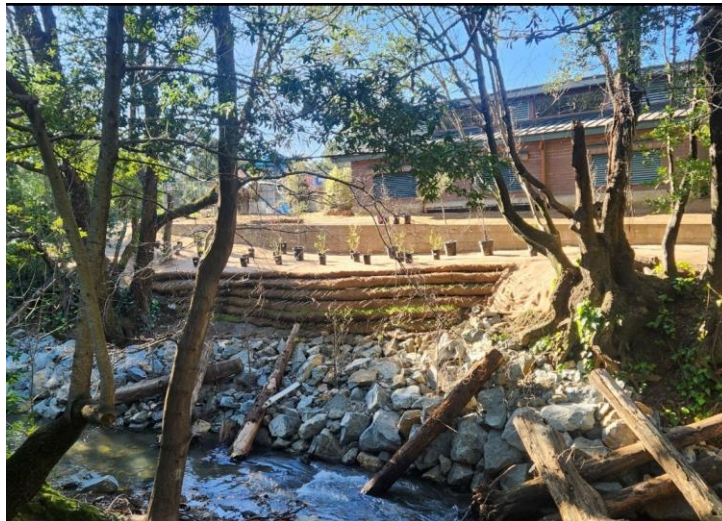
Several other items of note that staff have been working on during the past month are included as separate agenda items. These will be presented and discussed at those times.

CREEK BANK REPAIR PROJECT W/ RETAINING WALL

BEFORE:



AFTER:





Marinwood Board of Directors Meeting – Fire Chief’s Report -

Meeting Date: March 12, 2024

Submitted by: Abraham Roman, Interim Fire Chief

STAFFING UPDATES

- Continue to pursue the hiring of one vacancy.

OPERATIONS DIVISION UPDATES

- On February 20th the San Rafael city council approved the contract to move forward with the Marin County Dispatch center agreement
 - Dispatcher training started March 4th
 - MCFD currently recruiting for a “Command and Control” Division Chief to run the dispatch center
 - County wide Training forthcoming due to some operational changes

TRAINING DIVISION UPDATES

- FF/PM Kelly is undergoing officer training and completing supervised acting rotations. This is ongoing.
- Monthly company training took place on 2/23. The subject was SCBA and Rig Pack.

MAJOR INCIDENTS UPDATES

- Multiple storm related calls for service

PREVENTION DIVISION UPDATES

No Report

WILDFIRE MITIGATION DIVISION UPDATES

Wildfire Mitigation Staff met Eric Dreikosen and Luke Fretwell last month to discuss priority projects for this year.

- Queenstone Fire Road
 - Queenstone fire road will be treated to reduce fuel along the roadway by contract and County crews by the end of the fiscal year
 - This will be funded using Core Measure C funds

- Blackstone Open Space fuel reduction project
 - Currently exploring options to comply with the California Environmental Quality Act (CEQA) while adding 15-20 acres of a fuel break in Marinwood CSD open space around homes along Las Gallinas Ave, Blackstone Drive, Blackstone Lane, and Valleystone Drive

OES - DISASTER PREPAREDNESS DIVISION UPDATES

No Report

Marinwood Fire Department Statistics: February 2024

The Marinwood Fire Department responded to 120 emergency calls in February 2024. A little under half were for medical assistance. Engine 58 responded to two fires, one in San Rafael and one in Novato. The fire in San Rafael was in Central San Rafael and involved an electric water heater that caused a small fire. E58 responded and stayed on scene until released by Incident Command. Minor damage to the commercial building was reported and no injuries.

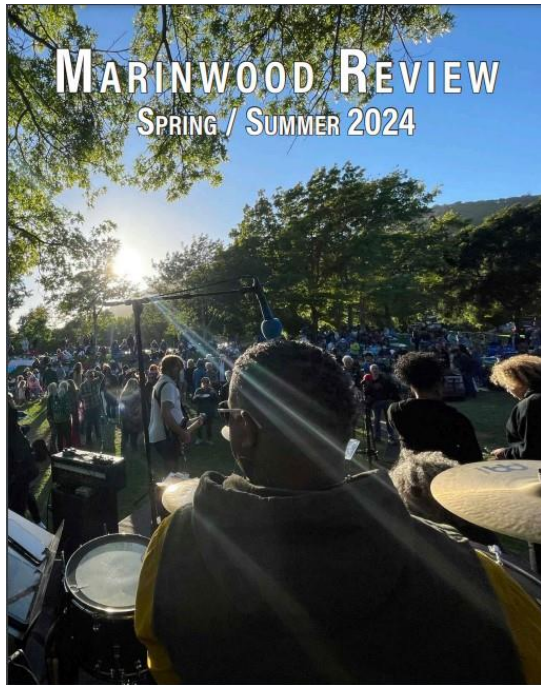
<i>Incidents by Area and Type</i>								
Area	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	OTHER	TOTAL
Marinwood	13	9	2	0	4	N/A	0	28
CSA 13	1	3	1	0	0	N/A	0	5
Old JPA (Mont Marin)	6	5	1	0	0	N/A	0	12
New JPA (East of 101)	25	14	0	0	0	N/A	0	39
SR Mutual Aid	8	13	0	1	0	1	0	23
MC JPA	2	2	0	0	0	N/A	0	4
MC Mutual Aid	0	0	0	0	0	N/A	0	0
Novato	3	3	0	1	0	2	0	9
Total number	58	49	4	2	4	3	0	120
<i>Percentage of total</i>	48.3%	40.8%	3.3%	1.7%	3.3%	2.5%	0.0%	

Call types:

MA	Medical assist
PSA	Service call
FA/NN	Fire alarm
FIRE	Fire
HAZMAT	Hazardous material incident (e.g., spill)
COVER	Coverage for other stations
OTHER	Other incident(s): n/a

Average response time for Engine 58: 5 minutes, 40 seconds

RECREATION ACTIVITY REPORT



Marinwood Review

Our Spring/Summer issue of the Marinwood Review was mailed out on February 15th. Immediately after we began receiving a flood of registrations for our spring classes and programs.

In addition to information about our spring and summer programs, events, and pool season, this issue also includes some other community interest features, including a page on wildfire prevention tips from the Fire Department, an updated trail map, and a feature on Les Mize, founder of the Las Gallinas Lions Club.

Summer Camp / Swim Lesson Registration

We will be opening registration for all our summer camps and swim lessons on Tuesday, March 12th at 9:00am for Marinwood residents and Thursday, March 14th at 9:00am for non-residents. Staff have checked and double checked all the links and info and we are expecting everything to go smoothly.

Swim Team

The Marinwood Waterdevils season started on February 28th. The team held an introductory “Splash Week” orientation for new swimmers during the first week and started the regular practice schedule on Monday, March 4th. 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, April 1st.



“The Big Alta” Trail Running Event

On February 24th and 25th a trail running event was put on by Daybreak Racing in Marinwood. The event, which was staged in Marinwood Park, featured a 50K trail race on Saturday and a 28K race on Sunday, both of which included sections of Queenstone Fire Road and Horne Trail in the Marinwood Open Space, as well as several other trails in the area.

The event saw 457 total racers (209 for the 50K and 248 for the 28K), with all but 12 successfully finishing. Participants traveled from 31 U.S. states, 2 Canadian Provinces, Sweden, Great Britain, and Colombia. Participant ages ranged from 20 to 70+ years old. The event also brought around 100 accompanying spectators/supporters each day. The event was also livestreamed on YouTube to over 20,000 viewers throughout the weekend.

Daybreak Racing was a great organization to work with and the event was extremely well-organized and well-managed. Marinwood staff members were present on both days and everyone came away impressed with both the turnout and execution of the event. The organizers were thrilled with the event and have engaged staff about holding future trail race events in Marinwood.

Raise a Glass – Wine Tasting

“Raise a Glass,” our annual wine tasting event took place Saturday, March 2nd from 2-5pm at the community center. We had 10 wineries in attendance, as well as live music by French cafe band Duo Gadjo and food platters provided by Marinwood Market. Despite the rainy weather we had around 200 people in attendance, among our best turnouts since the event’s inception in 2010.

Spring Art Show

Our Spring Art Show will take place on Saturday, April 27th in the community center. The theme of this year’s show is “Finding the Familiar” and will feature artwork from 40-50 of Marin’s finest artists. More details will be announced in the coming months.

Pickleball Survey

Following discussions at recent P&R Commission meetings about pickleball, staff posted a survey last month soliciting community input about adding pickleball lines to the lower Marinwood Tennis Courts adjacent to the Miller Creek Middle School. The survey is still open and responses are still coming in. Staff will continue to promote the survey for the next week and then will close it and compile responses to share at the next commission meeting.

Senior Stroll

On Thursday, March 7th the Recreation Department hosted another Senior Stroll. Staff led a group of about a dozen local seniors on a lovely walk along the park, through the panhandle, and back to the park via Quietwood Drive. Conversation was lively and fun was had by all. We are looking forward to the next installment in April.

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

PARKS MAINTENANCE ACTIVITY REPORT

Pool Facility Work

This past month the Parks staff has spent time at the pool preparing the facility for the start of the pool season. Work has included painting faded and rusting doors and door frames, cleaning out the deck gutters, backwashing the pool filters, pressure washing the pool deck, sanding then staining the benches and tables, and cleaning the chlorine generators, among other tasks.

This week staff began assessing the irrigation in the pool area following the completion of the creekbank restoration work behind the pumphouse. Thankfully, the only damage discovered was a couple broken sprinkler lines and cracked sprinkler heads where the excavators were working. No damage appears to have been caused to the irrigation main line. Staff has already repaired the breaks and the irrigation is operational.

The contractors re-graded the area of the pool lawn that was torn up during the restoration work. The area has been given a layer of fresh soil and grass seed. We will keep temporary fencing around the area until the grass is established. We expect the fencing to come down before the summer.

Further work at the pool will include replacing the shower and refurbishing the Hillside Pool Party Area once the new fencing behind the pump house is done being installed.

Community Center and Pool Woodwork

During the past couple weeks the woodwork around the community center and pool buildings were cleaned and stained and some of the framing repainted. Everything is looking really nice. This work was last performed in 2016.

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