

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

Tuesday – May 9, 2023 – 7:30 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 & ROLL CALL OF DIRECTORS	
B.	AGENDA	Adopt
C.	CONSENT CALENDAR a. Draft Minutes of Regular Meeting of April 11, 2023 b. Bills Paid Nos. 7232 – 7305	Approve
D.	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>	
E.	DISTRICT MATTERS	
	1. Fiscal Year 2023-2024 Proposed District Operating Budget	Approve
	2. District Manager Report	Review
F.	FIRE DEPARTMENT MATTERS	
	1. Chief Officer Report and Activity Summary	Review
G.	PARK AND RECREATION MATTERS	
	1. Recreation and Park Maintenance Activity Reports	Review
H.	BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
I.	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – June 13, 2023	

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

Marinwood Community Services District

Draft Minutes of Board of Directors Meeting Tuesday – April 11, 2023

Time and Place: 7:30PM Marinwood Community Center classroom.

Present:

Board Members: President Sivan Oyserman, Chris Case, Kathleen Kilkenny, Lisa Ruggeri and Bill Shea.

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell, San Rafael Fire Chief Darin White and Administrative Assistant Tiffany Combrink.

A. Call to Order

B. Agenda

Agenda adopted as presented

C. Consent Calendar

- a. Draft Minutes of Regular Meeting of March 14, 2023
- b. Bills Paid Nos. 7162 – 7231
Shea to approve/Ruggeri to second “consent calendar as presented.” All in favor. Motion carried unanimously.

D. Public Comment Open Time for Items Not on Agenda

Board of Directors received public comment regarding

- a. Landscaping bordering neighbor property; Storage containers at Marinwood Park.

E. District Matters

1. *2nd Draft District Operating Budget for Fiscal Year 2023-2024*
Board received 2nd Draft District Operating Budget for Fiscal Year 2023-2024
2. *Resolution 2023-03: Increasing the Amount of the Special Tax for Fire Protection and Emergency Services*
Shea to approve/Kilkenny to second Resolution 2023-03: Increasing the Amount of the Special Tax for Fire Protection and Emergency Services. All in favor. Motion carried unanimously.
3. *Resolution 2023-04: Increasing the Amount of the Special Tax for Park, Open Space and Street Landscape Maintenance*
Shea to approve/Kilkenny to second Resolution 2023-04: Increasing the Amount of the Special Tax for Park, Open Space and Street Landscape Maintenance. All in favor. Motion carried unanimously.
4. *District Manager Report*
Board received District Manager Report

F. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of April 4, 2023*
Board reviewed Draft Minutes of Fire Commission Meeting
2. *Chief Officer Report and Activity Summary*
Board received Chief Office Report and Activity Summary.

G. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of March 28, 2023*
Board reviewed 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

- Case requests discussion regarding improvement of tennis courts, roadway median maintenance
- Ruggeri requests updates (if any) regarding improvement of cell phone coverage

I. Adjourn

Meeting adjourned at 9:11PM

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 May 9, 2023

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
7232	4/7/2023	Janet Carter	418.00	Pilates	Rec	5210146	Adult	418.00
7233	4/7/2023	Christine Costello	924.80	Zumba	Rec	5210146	Adult	924.80
7234	4/7/2023	Margaret Dawson Schink	378.00	White Crane Silat	Rec	5210146	Youth	378.00
7235	4/7/2023	Michael Friedland	235.20	Watercolors	Rec	5210146	Adult	235.20
7236	4/7/2023	Ann McBride	441.00	Irish Dance	Rec	5210146	Youth	441.00
7237	4/7/2023	Marinwood CSD	86,323.78	Fire salaries	Fire	5110110	General	29,589.76
				Fire OT	Fire	5120110	General	15,036.12
				FLSA	Fire	5110319	General	597.81
				Acting Pay	Fire	5110310	General	139.20
				4850 - Otis	Fire	5110110	General	1,548.48
				Holiday Pay	Fire	5110313	General	3,336.24
				Admin Asst	Fire	5110110	Admin	1,008.00
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,008.00
				Admin Asst	Park	5110110	Admin	504.00
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,699.76
				Rec Dir	Park	5110110	General	1,157.04
				Rec salary	Rec	5110110	General	8,096.80
				Park salary	Park	5110110	General	7,088.80
				Park hourly	Park	5110210	General	76.50
				Building attendants	Rec	5110210	Building	124.00
				Pool staff	Rec	5110210	Pool	495.50
				Swim Team	Rec	5110210	Swim Team	2,020.00
				Summer	Rec	5110210	Summer	131.25
				Preschool	Rec	5110210	Preschool	4,757.50
				Afterschool	Rec	5110210	Afterschool	2,115.00
				PR fees	Fire	5210230	General	162.00
				PR fees	Rec	5210230	General	81.86
				PR fees	Park	5210230	General	20.49
				SS + Medicare	Fire	5140140	General	3,998.59
				SS + Medicare	Rec	5140140	General	1,994.35
				SS + Medicare	Park	5140140	General	541.36
				EDU + SUI	Rec	5140145	General	122.56
				Benefits withholding	Park	2120066	General	-1,060.29
				Benefits withholding	Rec	2120066	General	-1,355.16
				Benefits withholding	Fire	2120066	General	-5,481.34
7238	4/7/2023	Marinwood CSD	14,537.07	Retire 04/07/2023	Park	5130510	General	1,537.90
					Rec	5130510	General	2,107.50
					Fire	5130510	General	10,891.67
7239	4/10/2023	Ryan Brackett	237.66	Q3 AFLAC reimb	Fire	5130120	General	237.66
7240	4/10/2023	Cesar Correa	237.66	Q3 AFLAC reimb	Fire	5130120	General	237.66
7241	4/10/2023	Sean Day	207.78	Q3 AFLAC reimb	Fire	5130120	General	207.78
7242	4/10/2023	Wills Kelly	237.66	Q3 AFLAC reimb	Fire	5130120	General	237.66
7243	4/10/2023	John Papanikolaou	222.06	Q3 AFLAC reimb	Fire	5130120	General	222.06
7244	4/10/2023	Brandon Selvittella	217.68	Q3 AFLAC reimb	Fire	5130120	General	217.68
7245	4/10/2023	Brian Smith	126.90	Q3 AFLAC reimb	Fire	5130120	General	126.90
7246	4/10/2023	Jeff Smith	211.92	Q3 AFLAC reimb	Fire	5130120	General	211.92
7247	4/10/2023	Bay Area Janitorial Force	1,250.00	janitorial	Rec	5211110	Building	1,250.00
7248	4/10/2023	Buck's Saw Service	330.91	equipment maintenance	Park	5220210	General	330.91
7249	4/10/2023	Got Gophers	275.00	pest control	Park	5211532	General	275.00
7250	4/10/2023	Jackson's Hardware	64.91	supplies	Park	5220310	General	64.91
7251	4/10/2023	Jet Mulch	9,441.17	Playground fiber	Park	5220210	General	9,441.17
7252	4/10/2023	Marin Landscape Materials	394.33	Sandbag sand	Park	5220310	General	394.33
7253	4/10/2023	Marin Professional Firefighte	840.00	April dues	Fire	5211330	General	840.00
7254	4/10/2023	Marin Sanitary Service	2,313.25	Garbage	Park	5210815	General	1,619.28
					Rec	5210815	General	462.65
					Fire	5210815	General	231.32
7255	4/10/2023	Pest Plus	259.00	pest control	Fire	5220310	General	90.00
					Rec	5220310	General	169.00
7256	4/10/2023	Project A	40.00	email hosting	Fire	5220110	General	20.00
					Rec	5220110	General	20.00
7257	4/10/2023	Marin Ace	304.77	supplies	Park	5220310	General	63.45
					Fire	5220810	General	158.33
					Rec	5220310	Pool	82.99
7258	4/11/2023	AstroJump	289.00	spring break bounce house	Rec	5220819	Youth	289.00
7259	4/11/2023	Battle Borne Media Marin	950.00	camp advertising	Rec	5210122	General	950.00
7260	4/11/2023	Robyn Bruton	166.88	supplies	Rec	5220819	Community	54.60
					Rec	5220819	Preschool	112.28
7261	4/11/2023	City of Foster City	3,825.24	CalOPPS set up and membe	Park	5210122	General	956.31
					Rec	5210122	General	956.31
					Fire	5210122	General	1,912.62
7262	4/11/2023	Geomorph Design	1,712.50	creek slide / eng permit	Capital	5210120	FEMA	1,712.50

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
7263	4/11/2023	GovInvest	4,387.50	GASB 68 & 75 reports	Park	5210120	General	1,096.75
					Rec	5210120	General	1,096.75
					Fire	5210120	General	2,194.00
7264	4/11/2023	Greatland	16.73	checks	Rec	5220110	General	16.73
7265	4/11/2023	Master Sim	1,280.00	TKD	Rec	5210146	Youth	1,280.00
7266	4/11/2023	O'Connor & Company	1,752.50	FY22 audit fees	Park	5210210	General	438.00
					Rec	5210210	General	438.00
					Fire	5210210	General	876.50
7267	4/11/2023	SolEd	1,383.83	solar - Mar	Rec	5210810	General	1,000.29
					Fire	5210810	General	383.54
7268	4/13/2023	AT&T Uverse	259.50	install park internet	Park	5210725	General	179.25
				internet - Apr	Park	5210725	General	80.25
7269	4/13/2023	Airgas	595.59	pool chems	Rec	5220710	Pool	595.59
7270	4/13/2023	C.A.P.F.	236.00	LTD April	Fire	5130120	General	236.00
7271	4/13/2023	Comcast	115.18	Cable - Apr	Fire	5210725	General	115.18
7272	4/13/2023	County of Marin Registrar of	250.00	election set up	Park	5211545	General	62.50
					Rec	5211545	General	62.50
					Fire	5211545	General	125.00
7273	4/13/2023	DMV renewal	54.00	utility vehicle registration	Park	5210940	General	54.00
7274	4/14/2023	Ace Promotional Specialties	13,575.80	camp shirts	Rec	5220819	Summer	13,575.80
7275	4/14/2023	Ace Promotional Specialties	3,588.68	staff summer shirts	Rec	5220825	Summer	3,588.68
7276	4/14/2023	Ace Promotional Specialties	3,011.80	MW swag	Rec	5220819	General	3,011.80
7277	4/14/2023	Bay Area Aeration	850.00	equipment rental	Park	5211220	General	850.00
7278	4/14/2023	Cal Steam	54.65	irrigation maintenance	Park	5220310	General	54.65
7279	4/14/2023	Gary Gockel	1,922.00	pool maintenance	Rec	5220215	Pool	1,922.00
7280	4/14/2023	Grainger	42.04	chainsaw lube	Fire	5220210	General	42.04
7281	4/14/2023	Home Depot	625.39	supplies	Rec	5220215	Pool	85.19
					Park	5220310	General	540.20
7282	4/14/2023	Landesign	3,075.00	landscape contractor	Park	5211125	General	3,075.00
7283	4/14/2023	Marin Resource Recovery	100.00	debris dump	Park	5210815	General	100.00
7284	4/14/2023	Rafael Lumber	93.35	park maintenance	Park	5220310	General	93.35
7285	4/14/2023	Staples	475.04	office supplies	Rec	5220110	General	475.04
7286	4/14/2023	Transbay Lock	117.44	keys	Rec	5220310	General	117.44
7287	4/19/2023	National Academy of Athletic	1,632.00	Sports camp	Rec	5210146	Youth	1,632.00
7288	4/19/2023	Jerry Mehciz	9,875.20	Tennis	Rec	5210146	Tennis	9,875.20
7289	4/19/2023	Marinwood CSD	350.00	Spring Art Show	Rec	5220819	Community	350.00
7290	4/19/2023	ePACT Network	4,800.00	annual emergency contact s	Rec	5220819	Summer	4,800.00
7291	4/19/2023	Marinwood CSD	50,050.14	Health - May	Park	5130120	General	9,808.51
					Rec	5130120	General	8,362.51
					Fire	5130120	General	31,879.12
7292	4/19/2023	Leslie's Pool Supply	1,169.38	pool chems	Rec	5220710	Pool	1,169.38
7293	4/19/2023	Marin Independent Journal	1,785.00	summer camp advertising	Rec	5210122	Summer	1,785.00
7294	4/19/2023	Mill Valley Refuse Service	284.22	porta potty	Park	5211220	General	284.22
7295	4/19/2023	PG&E	6,206.17	Gas - Mar	Rec	5210810	General	5,494.28
					Fire	5210810	General	711.89
7296	4/19/2023	PG&E	1,595.71	Electric - Mar	Rec	5210810	General	955.82
					Fire	5210810	General	325.13
					Park	5210810	General	314.76
7297	4/20/2023	Marinwood CSD	96,804.99	Fire salaries	Fire	5110110	General	27,525.12
				Fire OT	Fire	5120110	General	16,428.91
				Acting Pay	Fire	5110310	General	11.60
				4850 pay	Fire	5110110	General	3,613.12
				Admin Asst	Fire	5110110	Admin	1,008.00
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,008.00
				Admin Asst	Park	5110110	Admin	504.00
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,699.76
				Rec Dir	Park	5110110	General	1,157.04
				Rec salary	Rec	5110110	General	8,096.80
				Park salary	Park	5110110	General	7,088.80
				Park hourly	Park	5110210	General	283.50
				Building attendants	Rec	5110210	Building	236.00
				Pool staff	Rec	5110210	Pool	7,722.66
				Swim Team	Rec	5110210	Swim Team	1,355.00
				Aquatics	Rec	5110210	Aquatics	30.00
				Summer	Rec	5110210	Summer	164.00
				Preschool	Rec	5110210	Preschool	3,372.50
				Afterschool	Rec	5110210	Afterschool	864.00
				Spring Break Camp	Rec	5110210	Youth	7,976.22
				PR fees	Fire	5210230	General	183.05
				PR fees	Rec	5210230	General	145.93
				PR fees	Park	5210230	General	25.32
				SS + Medicare	Fire	5140140	General	3,636.47
				SS + Medicare	Rec	5140140	General	2,916.40
				SS + Medicare	Park	5140140	General	559.05
				EDU + SUI	Rec	5140145	General	316.40
				EDU + SUI	Park	5140145	General	4.53
				Benefits withholding	Park	2120066	General	-1,060.29

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Benefits withholding	Rec	2120066	General	-1,355.16
				Benefits withholding	Fire	2120066	General	-5,481.34
7298	4/20/2023	Marinwood CSD	13,418.87	Retire 04/21/2023	Park	5130510	General	1,537.90
					Rec	5130510	General	2,107.50
					Fire	5130510	General	9,773.47
7299	4/20/2023	Lucas Fretwell	106.92	grounds maintenance	Park	5220310	General	106.92
7300	4/20/2023	Susan Press	86.85	Spring Art Show supplies	Rec	5220819	Community	86.85
7301	4/24/2023	VSP	387.94	Vision - May	Fire	5130120	General	214.51
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
7302	4/24/2023	Kelly Phipps	450.00	Spring Art sold	Rec	5220819	Community	450.00
7303	4/24/2023	Margaret Bastian	116.25	Spring Art sold	Rec	5220819	Community	116.25
7304	4/24/2023	Patsy Chador	90.00	Spring Art sold	Rec	5220819	Community	90.00
7305	4/24/2023	Richard Hannigan	48.75	Spring Art sold	Rec	5220819	Community	48.75
TOTAL:			354,534.54					354,534.54

Total by Department:

Streetlights	0.00
Fire Department	165,349.03
Recreation Department	134,242.98
Park Department	53,230.03
Measure A	0.00
MWPA	0.00
Capital	1,712.50



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: May 9, 2023
Re: Fiscal Year 2023-2024 Operating Budget: Proposed for Adoption

Directors,

Please see the included FY 23-24 Proposed Operating Budget and the accompanying detailed budget notes immediately preceding.

The Board has been previously presented with draft budgets at both the March and April public board meetings illustrating the evolution of the budget creation process. Since the most recent draft budget presentation at the April meeting there has been minimal additional budget adjustments in preparation for the final proposed budget presented at this time. Adjustments that have been made include projections for ad valorem property tax revenue, fire department supplies & equipment expenditures and various utility expense projections. Notable budget adjustments from prior year as well as other items are included in the detailed budget notes accompanying this report.

Included in the proposed budget are the current year (FY22-23) budget-to-actuals as of 4/30/22. Actuals from January – April have not been fully reviewed and are subject to subsequent journaling. They are included for budget reference only. One item of note: The actuals presented do currently include a significant amount of recreation program revenue that will be deferred at year-end to next fiscal year (FY 23-24) and will not be accounted for and attributed to FY 22-23. In short, this represents revenue that was received this fiscal year for programs that will not occur until next fiscal year at which time the revenue will be “earned.” As of 4/30/23, approximate revenue to be deferred totals \$760,000, in accordance with the following breakdown:

- 4631915 – Tennis: \$12,000
- 4631917 – Pool Operating: \$47,200
- 4631918 – Pool Memberships: \$26,500 (pro-rated based on % of pool season in each FY)
- 4631920 – Summer Rec Programs: \$674,300

As has been discussed in prior draft budget presentations, in considering the proposed operating budget it is important to recognize two of our primary annual revenue and expense generators – summer camp and pool operations – have seasons that spread across two separate fiscal years. Staff create revenue and expenditure budgets for these programs based on their complete season. These projections are then fully included within the budget for the second of the two respective fiscal years. We achieve budget consistency when viewed over multiple fiscal years.

Yet to be incorporated into the FY 23/24 budget are potential wage scale increases for non-represented full-time positions (Park, Rec, Admin). Staff have been discussing a process upon which a regular review of such wage scales could potentially be based. It is anticipated this work will be completed in the coming weeks. Once completed, this work, and any associated wage scale adjustment recommendations, will be presented to the Board for consideration and potential adoption as a formal policy and procedure. Associated wage scale adjustments would be incorporated into the budget at that time and, if warranted, a formal budget amendment could be presented as well.

As of April 30, 2023, the total cash balance in the District's General Treasury Fund was stated at \$8.37 million. Of this total, \$500K are held as Board Designated Reserves and approximately \$170K is designated for MWPA expenditures. Taking these funds into account, the net cash balance as of 04/30/23 was \$7.7 million (an increase of approximately \$711K over the same point in time last fiscal year).

It is important to note that this is simply a reflection of cash flow. While it does represent a continued positive financial trend, Unfunded Accrued Liabilities continue to grow, required annual pension UAL cash payments are forecast to continue increasing and the need for future capital expenditures are also anticipated.

The proposed operating budget for FY 23-24 conservatively projects a net operating gain of approximately \$443,500. While this does not include the aforementioned potential wage adjustments for non-represented full-time staff, it does include the District continuing to contribute to both our OPEB Trust and Board Designated Reserves at the amount of \$100,000 each as realized for the past several years.

Staff Recommendation: Adopt the Fiscal Year 2023-2024 Operating Budget as proposed.

Detailed budget notes are included on the following pages

The following represents detailed budget notes specific to each respective department, the majority of which have been included in prior draft budget presentations.

District-wide:

- 4110110 – Prop. Tax - Current Secured:
Remains conservative at this time. Total amount budgeted represents a small increase (approx. 1%) above what is anticipated to be received this fiscal year based on the December and April allocations received. (All other general property taxes have little if any adjustments from prior year based on analysis of the past three years allocations)
- 4410125 – Interest Co. Pooled Investment:
Awaiting Q3 interest allocations from County Treasury. Projected interest revenue has been held at a conservative projection level to reflect the County's revised investment holdings and the continued uncertainty existing within the broader investment markets.
- 5130130 – OPEB Trust Contribution:
Annual contribution amount continues at \$100,000 which is allocated across departments based on the respective percentage of current retiree medical costs.
- 5140115 – Workers' Comp Insurance:
We have yet to receive final confirmation on basic rates to be applied to FY 23-24, though our carrier informs they do not anticipate significant changes, if any. Our Experience Modification Factor (EMOD) has increased from 154% to 172%. The EMOD is factored in after the basic rate estimates have been calculated.
- 5210122 – Marketing & Recruiting:
Changed Account title from "Marketing" to "Marketing & Recruiting" to reflect staff recruiting expenditures. Incorporates annual fees for CalOpps and other recruitment costs, allocated across all departments accordingly.
- 5210525 – Insurance General:
We have been informed to expect another increase in our Property/Liability Insurance rates. This is not reflective specific to Marinwood CSD but rather of the industry as a whole. As a result, our insurance provider, SDRMA, has provided an estimate of between a 15-20% increase for budgeting purposes. While the provided estimate has been factored into the proposed budget, final rates will not be set until potentially as late as June as they continue to negotiate with the various carriers.
- 5210920 – MERA Operating (Park & Fire only)
Informed to expect an approximate 25% increase in operating costs as some fixed bond-funded costs previously attributed to capital projects is reallocated to operating costs with the anticipated completion of bond-funded construction projects for the next-gen radio system.

Park Dept:

- 4530527 – Grant Rev – Designated:
Reflects approved State grant funding for the Marinwood Park Play Structure Replacement project, anticipated to be completed during the 23/24 fiscal year.
- 5110210 – Salaries PT/Seasonal/Temp:
Increased to allow for greater levels of part-time and seasonal staffing to accommodate need as well as increased labor costs. Associated staffing hours will remain well below thresholds requiring inclusion of additional employment benefits.

- 5130120 – Benefits- Group Medical:
Reduced due to more accurate budgeting for specific employee plan needs and reduction in allocated retiree health care costs from prior year.
- 5210810 – Utilities- Gas & Electric:
Lack of historic usage trends with new maintenance facility resulted in greater levels of estimation.
- 5210835 – Utilities- Water & Sewer:
Increased from prior-year in accordance with most recent 12-month expenditure totals, reflective of rate and fee increases from Marin Water Department.
- 5210940 – Maint.- Park Heavy Equipment:
Associated budget items were consolidated into account “5220210 – Equip. Maintenance/Replacement” due to relatively small amount budgeted and to create a more efficient Chart of Accounts ledger across all departments. Account 5210940 will no longer be used.
- 5211710 & 5211715 – Long Term Debt:
Represents the loan acquired in 2021 for partial financing of Maintenance Facility construction.
- 5220916 – Capital Outlay:
Capital expenditures include- Play Structure Replacement (\$222,4000 - 80% grant-funded), Tree limb/debris chipper (\$6K - carried from FY 22/23); Utility vehicle replacement (\$16K - carried from FY 22/23)

Recreation Dept:

With pandemic-related restrictions seemingly behind us, Recreation budgeting efforts are once again becoming more consistent year over year. However, given the timing of when the 22-23 budget was created and approved, there were still some items which were budgeted conservatively or not all due to the uncertainty remaining at the time. As such, you may notice some significant increases from 22/23 to 23/24.

- 4410225 – Rental Income Community Center:
Budgeted for planned minimal rental use of facility (church groups, non-profit organizations, etc.)
- 5210810 – Utilities- Gas & Electric:
Increased from prior-year in accordance with most recent 12-month expenditure totals. PG&E has implemented significant rate increases, especially gas rates which have been reflected in pool heating costs.
- 5220215 – Pool Maintenance:
Increase represents planned expenditures of annual pool deck concrete repairs which were previously budgeted in Capital Outlay but were not capitalized and depreciated at end of year per auditor recommendations.
- 5220910 & 5220916 – Capital Outlay:
Capital expenditures include- Furnace replacement in community center (\$7500 - carried from FY 22/23); ADA Pool Chair replacement (\$6K - carried from FY 22/23); Pool Heater replacement (\$8500); Chlorine Generator Cells (\$8500); Community Center Exterior Wood Trim treatment & stain (\$15K).

Fire Dept:

- 4631145 – Service Contract Revenue:
Includes revenue received from the County of Marin for the annual Fire Protection Agreement between the two agencies for the Juvenile Hall site, Rotary Senior Housing and County Facilities. The amount presented is an estimate as the exact amount of this agreement is not able to be calculated until after the close of the fiscal year due to certain aspects of this agreement dependent on the annual Fire Protection Agreement with the County for Marin for CSA 13.
- 4640321 – CSA 13 Contract Rev:
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. FY 22/23 actual contract amount was \$706,638.
- 5210810 – Utilities- Gas & Electric
Increased from prior-year in accordance with most recent 12-month expenditure totals, reflective of rate increases.
- 5211140 – Vegetation Management:
Lowered in accordance with historical trends.
- 5211330 – Memberships & Dues:
FY 22/23 actuals are over-stated and do not include current Q4 benefit withholdings journal entries still to be applied.
- 5220810 – Miscellaneous Supplies:
Increase from prior year reflects updated costs and replacement needs for various Personal Protective Equipment (PPE) such as firefighter turnouts, wildland gear, etc.
- 5220830 – Volunteer Fire Department:
Significantly reduced as program has been essentially discontinued.
- 5220910 & 5220916 – Capital Outlay:
Capital Expenditures Include- Installation of partition walls in bunk room (\$60K); Water Pump system replacement on wildland engine (\$13K)

Streetlights:

- 5210825 – Utilities- Street Light Elec.:
Adjusted to reflect expiring On-Bill Financing expense undertaken in 2013 when streetlights were upgraded to LED fixtures. Balance of funding transferred to streetlight maintenance account.

Marinwood Community Services District
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	DISTRICT TOTAL			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	1,880,000.00	1,877,924.75	1,996,500.00	6.2%
4110111 · PropTax - Admin Fee (Contra)	-25,000.00	-25,490.48	-25,000.00	0.0%
4110115 · PropTax - Unitary	10,000.00	16,482.90	11,500.00	15.0%
4110120 · PropTax - Current Unsecured	30,000.00	35,595.07	32,000.00	6.67%
4110140 · ERAF - Excess	185,000.00	241,379.23	200,000.00	8.11%
4110145 · ERAF - PY/Reverse	13,500.00	26,760.67	13,500.00	0.0%
4110210 · PropTax - Supplemental Current	36,000.00	51,012.30	36,000.00	0.0%
4110215 · PropTax - Supplemental Unsecure	500.00	2,273.19	500.00	0.0%
4110225 · PropTax - Supplemental Redempt	1,000.00	1,374.58	1,000.00	0.0%
4110510 · PropTax - Prior Unsecured	1,000.00	1,974.44	1,000.00	0.0%
4120610 · Special Tax Assessment	1,700,629.00	1,617,307.88	1,784,404.00	4.93%
4120611 · Special Tax- Admin Fee (contra)	-4,900.00	-3,578.00	-4,000.00	-18.37%
4220115 · Building Plan Review	7,500.00	12,835.23	8,500.00	13.33%
4410125 · Interest- Co. Pooled Investment	5,000.00	13,010.69	5,000.00	0.0%
4410127 · Interest- ERAF Co. Pooled	100.00	11.54	100.00	0.0%
4410215 · Rental Income - Pool & Picnic	25,000.00	24,479.39	30,000.00	20.0%
4410225 · Rental Income - Community Ctr	0.00	9,684.76	5,000.00	
4511210 · HOPTR	7,500.00	3,719.75	7,500.00	0.0%
4530527 · Grant Rev - Designated	177,952.00	0.00	177,952.00	0.0%
4570110 · Expense Reimbursements	500.00	11,818.80	500.00	0.0%
4631145 · Service Contract Revenue	100,214.00	104,978.00	107,226.00	7.0%
4631911 · Advertising Sales	5,000.00	2,937.64	4,000.00	-20.0%
4631912 · Vending Sales	18,000.00	18,979.14	27,000.00	50.0%
4631914 · Community Events	16,040.00	18,287.33	17,840.00	11.22%
4631915 · Tennis	82,500.00	97,247.92	82,500.00	0.0%
4631917 · Pool Operating Rev	205,000.00	234,356.42	212,000.00	3.41%
4631918 · Pool Memberships	60,000.00	85,026.44	70,000.00	16.67%
4631919 · Adult Rec Programs	12,690.00	10,093.06	13,160.00	3.7%
4631920 · Summer Rec Programs	1,133,095.00	1,770,830.59	1,141,791.00	0.77%
4631922 · Youth Rec Programs	204,631.00	224,071.04	248,646.00	21.51%
4640321 · CSA 13 Contract Rev	661,110.00	529,978.50	723,630.00	9.46%
4710615 · Donations (General)	1,000.00	18,205.00	1,000.00	0.0%
4710631 · Paramedic Reimbursement	34,000.00	16,684.60	35,000.00	2.94%
4710642 · Miscellaneous Rev	900.00	1,331.92	900.00	0.0%
Total Revenue	6,585,461.00	7,051,584.29	6,966,649.00	5.79%

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	DISTRICT TOTAL			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
Expenditures				
5110110 · Salaries - Regular Staff	1,562,627.00	1,237,043.80	1,634,496.00	4.6%
5110210 · Salaries - PT/Seasonal/Temp	809,578.00	736,503.76	894,532.00	10.49%
5110310 · Acting Pay	10,000.00	3,643.55	10,000.00	0.0%
5110313 · Holiday Pay	40,470.00	32,790.48	41,835.00	3.37%
5110319 · FLSA Pay	24,037.00	8,422.98	24,847.00	3.37%
5120110 · Overtime Pay	150,500.00	304,902.46	150,500.00	0.0%
5130120 · Benefits - Group Medical	630,598.00	508,530.15	619,606.00	-1.74%
5130130 · OPEB Trust Contribution	100,000.00	74,997.00	100,000.00	0.0%
5130510 · PERS - Pension	749,641.00	698,091.73	773,336.00	3.16%
5140115 · Workers Comp Ins.	163,022.00	105,294.18	182,961.00	12.23%
5140116 · 4850 Reimbursements (Contra)	0.00	-5,197.72		
5140130 · Physician Services	2,450.00	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	198,220.00	169,862.65	210,348.00	6.12%
5140145 · Unemployment Ins.	20,805.00	12,316.71	19,792.00	-4.87%
5210120 · Consultant Fees	13,200.00	9,430.12	12,700.00	-3.79%
5210122 · Marketing & Recruiting	38,400.00	40,405.84	43,400.00	13.02%
5210128 · Fingerprinting/Background	7,000.00	1,212.00	7,000.00	0.0%
5210131 · Legal Services	17,000.00	995.50	17,000.00	0.0%
5210146 · Indep. Contractor Fees	231,699.00	170,777.68	221,173.00	-4.54%
5210210 · Audit & Accounting	14,000.00	15,280.00	15,000.00	7.14%
5210230 · Payroll Service Fees	11,150.00	7,926.10	10,750.00	-3.59%
5210525 · Insurance - General	57,825.00	57,045.52	73,190.00	26.57%
5210725 · Telecom - Phone/Internet/Cable	10,990.00	8,188.82	12,220.00	11.19%
5210810 · Utilities - Gas & Electric	55,500.00	60,648.54	80,000.00	44.14%
5210815 · Garbage Removal	35,260.00	28,660.73	37,110.00	5.25%
5210825 · Utilities - Street Light Elec.	19,500.00	17,379.46	17,700.00	-9.23%
5210835 · Utilities - Water & Sewer	44,500.00	42,513.12	50,000.00	12.36%
5210910 · Maint. - Vehicles	18,000.00	18,032.47	19,500.00	8.33%
5210915 · Maint. - Streetlights	4,125.00	2,927.40	5,925.00	43.64%
5210920 · MERA Operating	24,046.00	23,958.00	30,010.00	24.8%
5210940 · Maint. - Park Heavy Equipment	3,500.00	2,349.02		-100.0%
5211110 · Janitorial Services	18,000.00	13,450.00	16,000.00	-11.11%
5211125 · Community Landscape Contract	38,500.00	34,011.00	38,500.00	0.0%
5211140 · Vegetation Management	10,000.00	0.00	5,000.00	-50.0%
5211220 · Equipment Rental	8,000.00	9,225.56	7,500.00	-6.25%
5211310 · Awards & Incentives	2,000.00	0.00	1,500.00	-25.0%
5211315 · Professional Development	24,000.00	6,052.60	24,500.00	2.08%
5211325 · Conferences & Meetings	6,600.00	2,984.60	6,600.00	0.0%
5211330 · Memberships & Dues	11,450.00	11,562.94	11,800.00	3.06%
5211440 · Travel	3,300.00	145.00	3,300.00	0.0%
5211520 · Publications & Legal Notices	900.00	140.18	750.00	-16.67%

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	DISTRICT TOTAL			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
5211528 · Tree Maint. & Services	18,000.00	9,000.00	20,000.00	11.11%
5211532 · Weed & Pest Control	3,900.00	2,750.00	3,800.00	-2.56%
5211545 · Election Expense	0.00	250.00		
5211610 · County-Wide Fees	13,950.00	9,545.60	13,160.00	-5.66%
5211710 · Long Term Debt - Principal	97,570.00	97,564.11	100,112.00	2.61%
5211715 · Long Term Debt - Interest	18,838.00	18,844.36	16,296.00	-13.49%
5220110 · Admin & Office Supplies	22,200.00	15,220.73	21,800.00	-1.8%
5220130 · Copier Lease & Printing	9,455.00	7,559.10	8,885.00	-6.03%
5220210 · Equip. Maintenance/Replacement*	30,100.00	23,472.86	33,900.00	12.62%
5220215 · Pool Maintenance	15,000.00	8,437.30	20,000.00	33.33%
5220220 · Small Tools	2,500.00	99.36	2,500.00	0.0%
5220310 · Land & Buildings Maintenance	63,000.00	48,623.88	63,000.00	0.0%
5220610 · Gasoline/Fuel	3,000.00	2,718.95	4,500.00	50.0%
5220710 · Pool Chemicals	12,000.00	10,963.13	12,500.00	4.17%
5220810 · Miscellaneous Supplies	21,500.00	3,151.40	26,000.00	20.93%
5220819 · Rec Program Supplies & Services	214,500.00	151,728.13	231,300.00	7.83%
5220825 · Uniforms & Apparel	15,000.00	6,419.93	15,500.00	3.33%
5220826 · Vending Supplies	12,000.00	15,389.65	18,000.00	50.0%
5220827 · Janitorial Supplies	14,500.00	6,717.93	12,000.00	-17.24%
5220830 · Volunteer Fire Department	10,000.00	0.00	2,000.00	-80.0%
5220910 · Capital Outlay - Improvements	16,500.00	5,800.00	91,000.00	451.52%
5220916 · Capital Outlay - New Equipment	267,440.00	0.00	273,940.00	2.43%
5220920 · Capital Reserves Designation	100,000.00	0.00	100,000.00	0.0%
Total Expenditures	6,171,346.00	4,916,760.35	6,523,024.00	5.7%
Net Gain/Loss	414,115.00	2,134,823.94	443,625.00	7.13%

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	Park Dept			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	821,560.00	820,653.12	832,540.00	1.34%
4110111 · PropTax - Admin Fee (Contra)	-10,925.00	-11,139.34	-10,425.00	-4.58%
4110115 · PropTax - Unitary	4,370.00	7,203.03	4,795.00	9.73%
4110120 · PropTax - Current Unsecured	13,110.00	15,555.04	13,344.00	1.78%
4110140 · ERAF - Excess	80,845.00	105,482.73	83,400.00	3.16%
4110145 · ERAF - PY/Reverse	5,899.00	11,694.42	5,629.00	-4.58%
4110210 · PropTax - Supplemental Current	15,732.00	22,292.36	15,012.00	-4.58%
4110215 · PropTax - Supplemental Unsecure	218.00	993.38	208.00	-4.59%
4110225 · PropTax - Supplemental Redempt	437.00	600.69	417.00	-4.58%
4110510 · PropTax - Prior Unsecured	437.00	862.83	417.00	-4.58%
4120610 · Special Tax Assessment	418,484.00	397,760.82	439,211.00	4.95%
4120611 · Special Tax- Admin Fee (contra)	-1,200.00	-880.19	-1,000.00	-16.67%
4410125 · Interest- Co. Pooled Investment	2,185.00	5,685.67	2,085.00	-4.58%
4410127 · Interest- ERAF Co. Pooled	100.00	5.04	100.00	0.0%
4511210 · HOPTR	3,277.00	1,625.52	3,127.00	-4.58%
4530527 · Grant Rev - Designated	177,952.00	0.00	177,952.00	0.0%
4710615 · Donations (General)		14,705.00		
4710642 · Miscellaneous Rev	150.00	0.00	150.00	0.0%
Total Revenue	1,532,631.00	1,393,100.12	1,566,962.00	2.24%
Expenditures				
5110110 · Salaries - Regular Staff	254,929.00	218,140.16	268,056.00	5.15%
5110210 · Salaries - PT/Seasonal/Temp	7,200.00	7,978.50	14,400.00	100.0%
5120110 · Overtime Pay	500.00	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	158,312.00	113,279.71	136,810.00	-13.58%
5130130 · OPEB Trust Contribution	31,000.00	23,247.00	24,000.00	-22.58%
5130510 · PERS - Pension	62,449.00	58,141.09	65,473.00	4.84%
5140115 · Workers Comp Ins.	27,695.00	17,900.01	31,514.00	13.79%
5140140 · Social Security & Medicare	20,091.00	12,194.89	21,646.00	7.74%
5140145 · Unemployment Ins.	765.00	447.08	892.00	16.6%
5210120 · Consultant Fees	6,675.00	2,826.75	6,550.00	-1.87%
5210122 · Marketing & Recruiting	1,300.00	1,100.31	2,300.00	76.92%
5210131 · Legal Services	5,000.00	995.50	5,000.00	0.0%
5210210 · Audit & Accounting	3,500.00	3,819.87	3,750.00	7.14%
5210230 · Payroll Service Fees	750.00	517.76	750.00	0.0%
5210525 · Insurance - General	18,810.00	18,610.44	23,910.00	27.11%
5210725 · Telecom - Phone/Internet/Cable	2,300.00	972.67	2,450.00	6.52%
5210810 · Utilities - Gas & Electric	4,000.00	1,546.57	4,000.00	0.0%
5210815 · Garbage Removal	25,800.00	20,733.28	27,000.00	4.65%
5210835 · Utilities - Water & Sewer	21,500.00	22,805.35	27,500.00	27.91%
5210910 · Maint. - Vehicles	2,000.00	233.32	2,000.00	0.0%
5210920 · MERA Operating	2,405.00	2,395.00	3,000.00	24.74%

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	Park Dept			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
5210940 · Maint. - Park Heavy Equipment	3,500.00	2,349.02		-100.0%
5211125 · Community Landscape Contract	38,500.00	34,011.00	38,500.00	0.0%
5211220 · Equipment Rental	8,000.00	9,225.56	7,500.00	-6.25%
5211315 · Professional Development	2,000.00	713.00	2,000.00	0.0%
5211325 · Conferences & Meetings	1,200.00	482.64	1,200.00	0.0%
5211330 · Memberships & Dues	2,650.00	2,202.50	2,750.00	3.77%
5211440 · Travel	800.00	145.00	800.00	0.0%
5211520 · Publications & Legal Notices			250.00	
5211528 · Tree Maint. & Services	18,000.00	9,000.00	20,000.00	11.11%
5211532 · Weed & Pest Control	3,900.00	2,750.00	3,800.00	-2.56%
5211545 · Election Expense		62.50		
5211610 · County-Wide Fees	875.00	810.76	875.00	0.0%
5211710 · Long Term Debt - Principal	58,445.00	58,445.48	59,813.00	2.34%
5211715 · Long Term Debt - Interest	15,210.00	15,210.00	13,842.00	-8.99%
5220110 · Admin & Office Supplies	2,000.00	1,017.39	1,800.00	-10.0%
5220130 · Copier Lease & Printing	765.00	773.86	890.00	16.34%
5220210 · Equip. Maintenance/Replacement*	10,500.00	11,834.64	12,500.00	19.05%
5220220 · Small Tools	2,000.00	99.36	2,000.00	0.0%
5220310 · Land & Buildings Maintenance	39,500.00	37,171.37	40,500.00	2.53%
5220610 · Gasoline/Fuel	2,500.00	2,420.45	4,000.00	60.0%
5220810 · Miscellaneous Supplies	2,000.00	1,038.00	2,000.00	0.0%
5220825 · Uniforms & Apparel	500.00	0.00	1,000.00	100.0%
5220827 · Janitorial Supplies	1,000.00	610.90	1,000.00	0.0%
5220916 · Capital Outlay - New Equipment	259,440.00	0.00	244,440.00	-5.78%
5220920 · Capital Reserves Designation	11,000.00	0.00	11,000.00	0.0%
Total Expenditures	1,141,266.00	718,258.69	1,143,961.00	0.24%
Net Gain/Loss	391,365.00	674,841.43	423,001.00	8.08%

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	Recreation Dept			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	317,720.00	317,369.28	379,335.00	19.39%
4110111 · PropTax - Admin Fee (Contra)	-4,225.00	-4,307.90	-4,750.00	12.43%
4110115 · PropTax - Unitary	1,690.00	2,785.61	2,185.00	29.29%
4110120 · PropTax - Current Unsecured	5,070.00	6,015.57	6,080.00	19.92%
4110140 · ERAF - Excess	31,265.00	40,793.09	38,000.00	21.54%
4110145 · ERAF - PY/Reverse	2,282.00	4,522.55	2,565.00	12.4%
4110210 · PropTax - Supplemental Current	6,084.00	8,621.08	6,840.00	12.43%
4110215 · PropTax - Supplemental Unsecure	85.00	384.17	95.00	11.76%
4110225 · PropTax - Supplemental Redempt	169.00	232.30	190.00	12.43%
4110510 · PropTax - Prior Unsecured	169.00	333.68	190.00	12.43%
4410125 · Interest- Co. Pooled Investment	845.00	2,198.81	950.00	12.43%
4410127 · Interest- ERAF Co. Pooled		1.95		
4410215 · Rental Income - Pool & Picnic	25,000.00	24,479.39	30,000.00	20.0%
4410225 · Rental Income - Community Ctr	0.00	9,684.76	5,000.00	
4511210 · HOPTR	1,268.00	628.64	1,425.00	12.38%
4570110 · Expense Reimbursements	500.00	0.00	500.00	0.0%
4631911 · Advertising Sales	5,000.00	2,937.64	4,000.00	-20.0%
4631912 · Vending Sales	18,000.00	18,979.14	27,000.00	50.0%
4631914 · Community Events	16,040.00	18,287.33	17,840.00	11.22%
4631915 · Tennis	82,500.00	97,247.92	82,500.00	0.0%
4631917 · Pool Operating Rev	205,000.00	234,356.42	212,000.00	3.41%
4631918 · Pool Memberships	60,000.00	85,026.44	70,000.00	16.67%
4631919 · Adult Rec Programs	12,690.00	10,093.06	13,160.00	3.7%
4631920 · Summer Rec Programs	1,133,095.00	1,770,830.59	1,141,791.00	0.77%
4631922 · Youth Rec Programs	204,631.00	224,071.04	248,646.00	21.51%
4710615 · Donations (General)	1,000.00	3,500.00	1,000.00	0.0%
4710642 · Miscellaneous Rev	250.00	1,166.02	250.00	0.0%
Total Revenue	2,126,128.00	2,880,238.58	2,286,792.00	7.56%
Expenditures				
5110110 · Salaries - Regular Staff	329,988.00	254,662.20	345,365.00	4.66%
5110210 · Salaries - PT/Seasonal/Temp	802,378.00	728,525.26	880,132.00	9.69%
5130120 · Benefits - Group Medical	107,315.00	85,890.77	102,953.00	-4.06%
5130130 · OPEB Trust Contribution	7,000.00	5,247.00	9,000.00	28.57%
5130510 · PERS - Pension	80,132.00	74,924.63	80,092.00	-0.05%
5140115 · Workers Comp Ins.	36,630.00	23,691.19	42,661.00	16.46%
5140140 · Social Security & Medicare	86,159.00	80,364.04	93,249.00	8.23%
5140145 · Unemployment Ins.	18,500.00	10,973.63	17,500.00	-5.41%
5210120 · Consultant Fees	2,175.00	1,446.75	2,050.00	-5.75%
5210122 · Marketing & Recruiting	36,200.00	38,631.53	38,000.00	4.97%
5210128 · Fingerprinting/Background	6,500.00	1,212.00	6,500.00	0.0%
5210131 · Legal Services	2,000.00	0.00	2,000.00	0.0%

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	Recreation Dept			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
5210146 · Indep. Contractor Fees	124,342.00	117,625.58	110,596.00	-11.05%
5210210 · Audit & Accounting	3,500.00	3,819.87	3,750.00	7.14%
5210230 · Payroll Service Fees	5,000.00	3,825.50	5,000.00	0.0%
5210525 · Insurance - General	17,705.00	17,639.14	22,745.00	28.47%
5210725 · Telecom - Phone/Internet/Cable	2,440.00	1,899.67	2,850.00	16.8%
5210810 · Utilities - Gas & Electric	40,000.00	45,112.35	60,000.00	50.0%
5210815 · Garbage Removal	6,300.00	5,254.31	6,740.00	6.98%
5210835 · Utilities - Water & Sewer	15,500.00	13,465.09	15,000.00	-3.23%
5211110 · Janitorial Services	18,000.00	13,450.00	16,000.00	-11.11%
5211315 · Professional Development	12,000.00	4,213.03	12,500.00	4.17%
5211325 · Conferences & Meetings	4,050.00	1,932.90	4,050.00	0.0%
5211330 · Memberships & Dues	3,900.00	2,712.50	3,850.00	-1.28%
5211440 · Travel	1,500.00	0.00	1,500.00	0.0%
5211520 · Publications & Legal Notices	500.00	0.00	250.00	-50.0%
5211545 · Election Expense		62.50		
5211610 · County-Wide Fees	2,375.00	1,549.96	2,160.00	-9.05%
5220110 · Admin & Office Supplies	14,500.00	11,877.95	15,000.00	3.45%
5220130 · Copier Lease & Printing	6,775.00	4,900.43	5,775.00	-14.76%
5220215 · Pool Maintenance	15,000.00	8,437.30	20,000.00	33.33%
5220310 · Land & Buildings Maintenance	16,000.00	6,951.75	15,000.00	-6.25%
5220710 · Pool Chemicals	12,000.00	10,963.13	12,500.00	4.17%
5220819 · Rec Program Supplies & Services	214,500.00	151,728.13	231,300.00	7.83%
5220825 · Uniforms & Apparel	6,000.00	6,209.93	6,000.00	0.0%
5220826 · Vending Supplies	12,000.00	15,389.65	18,000.00	50.0%
5220827 · Janitorial Supplies	12,500.00	5,550.11	10,000.00	-20.0%
5220910 · Capital Outlay - Improvements	16,500.00	5,800.00	31,000.00	87.88%
5220916 · Capital Outlay - New Equipment	8,000.00	0.00	16,500.00	106.25%
5220920 · Capital Reserves Designation	9,000.00	0.00	9,000.00	0.0%
Total Expenditures	2,114,864.00	1,765,939.78	2,276,568.00	7.65%
Net Gain/Loss	11,264.00	1,114,298.80	10,224.00	-9.23%

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	Fire Dept			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
Revenue				
4110110 · PropTax - Current Secured	740,720.00	739,902.35	784,625.00	5.93%
4110111 · PropTax - Admin Fee (Contra)	-9,850.00	-10,043.24	-9,825.00	-0.25%
4110115 · PropTax - Unitary	3,940.00	6,494.26	4,520.00	14.72%
4110120 · PropTax - Current Unsecured	11,820.00	14,024.46	12,576.00	6.4%
4110140 · ERAF - Excess	72,890.00	95,103.41	78,600.00	7.83%
4110145 · ERAF - PY/Reverse	5,319.00	10,543.70	5,306.00	-0.24%
4110210 · PropTax - Supplemental Current	14,184.00	20,098.86	14,148.00	-0.25%
4110215 · PropTax - Supplemental Unsecure	197.00	895.64	197.00	0.0%
4110225 · PropTax - Supplemental Redempt	394.00	541.59	393.00	-0.25%
4110510 · PropTax - Prior Unsecured	394.00	777.93	393.00	-0.25%
4120610 · Special Tax Assessment	1,257,920.00	1,196,533.31	1,320,968.00	5.01%
4120611 · Special Tax- Admin Fee (contra)	-3,600.00	-2,647.72	-2,900.00	-19.44%
4220115 · Building Plan Review	7,500.00	12,835.23	8,500.00	13.33%
4410125 · Interest- Co. Pooled Investment	1,970.00	5,126.21	1,965.00	-0.25%
4410127 · Interest- ERAF Co. Pooled		4.55		
4511210 · HOPTR	2,955.00	1,465.59	2,948.00	-0.24%
4570110 · Expense Reimbursements		11,818.80		
4631145 · Service Contract Revenue	100,214.00	104,978.00	107,226.00	7.0%
4640321 · CSA 13 Contract Rev	661,110.00	529,978.50	723,630.00	9.46%
4710631 · Paramedic Reimbursement	34,000.00	16,684.60	35,000.00	2.94%
4710642 · Miscellaneous Rev	500.00	165.90	500.00	0.0%
Total Revenue	2,902,577.00	2,755,281.93	3,088,770.00	6.41%
Expenditures				
5110110 · Salaries - Regular Staff	977,710.00	764,241.44	1,021,075.00	4.44%
5110310 · Acting Pay	10,000.00	3,643.55	10,000.00	0.0%
5110313 · Holiday Pay	40,470.00	32,790.48	41,835.00	3.37%
5110319 · FLSA Pay	24,037.00	8,422.98	24,847.00	3.37%
5120110 · Overtime Pay	150,000.00	304,902.46	150,000.00	0.0%
5130120 · Benefits - Group Medical	364,971.00	309,359.67	379,843.00	4.07%
5130130 · OPEB Trust Contribution	62,000.00	46,503.00	67,000.00	8.06%
5130510 · PERS - Pension	607,060.00	565,026.01	627,771.00	3.41%
5140115 · Workers Comp Ins.	98,697.00	63,702.98	108,786.00	10.22%
5140116 · 4850 Reimbursements (Contra)		-5,197.72		
5140130 · Physician Services	2,450.00	0.00	2,450.00	0.0%
5140140 · Social Security & Medicare	91,970.00	77,303.72	95,453.00	3.79%
5140145 · Unemployment Ins.	1,540.00	896.00	1,400.00	-9.09%
5210120 · Consultant Fees	4,350.00	5,156.62	4,100.00	-5.75%
5210122 · Marketing & Recruiting	900.00	674.00	3,100.00	244.44%
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	107,357.00	53,152.10	110,577.00	3.0%

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	Fire Dept			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
5210210 · Audit & Accounting	7,000.00	7,640.26	7,500.00	7.14%
5210230 · Payroll Service Fees	5,400.00	3,582.84	5,000.00	-7.41%
5210525 · Insurance - General	21,310.00	20,795.94	26,535.00	24.52%
5210725 · Telecom - Phone/Internet/Cable	6,250.00	5,316.48	6,920.00	10.72%
5210810 · Utilities - Gas & Electric	11,500.00	13,989.62	16,000.00	39.13%
5210815 · Garbage Removal	3,160.00	2,673.14	3,370.00	6.65%
5210835 · Utilities - Water & Sewer	7,500.00	6,242.68	7,500.00	0.0%
5210910 · Maint. - Vehicles	16,000.00	17,799.15	17,500.00	9.38%
5210920 · MERA Operating	21,641.00	21,563.00	27,010.00	24.81%
5211140 · Vegetation Management	10,000.00	0.00	5,000.00	-50.0%
5211310 · Awards & Incentives	2,000.00	0.00	1,500.00	-25.0%
5211315 · Professional Development	10,000.00	1,126.57	10,000.00	0.0%
5211325 · Conferences & Meetings	1,350.00	569.06	1,350.00	0.0%
5211330 · Memberships & Dues	4,900.00	6,647.94	5,200.00	6.12%
5211440 · Travel	1,000.00	0.00	1,000.00	0.0%
5211520 · Publications & Legal Notices	400.00	140.18	250.00	-37.5%
5211545 · Election Expense		125.00		
5211610 · County-Wide Fees	10,200.00	6,684.88	9,625.00	-5.64%
5211710 · Long Term Debt - Principal	39,125.00	39,118.63	40,299.00	3.0%
5211715 · Long Term Debt - Interest	3,628.00	3,634.36	2,454.00	-32.36%
5220110 · Admin & Office Supplies	5,700.00	2,325.39	5,000.00	-12.28%
5220130 · Copier Lease & Printing	1,915.00	1,884.81	2,220.00	15.93%
5220210 · Equip. Maintenance/Replacement*	19,600.00	11,638.22	21,400.00	9.18%
5220220 · Small Tools	500.00	0.00	500.00	0.0%
5220310 · Land & Buildings Maintenance	7,500.00	4,500.76	7,500.00	0.0%
5220610 · Gasoline/Fuel	500.00	298.50	500.00	0.0%
5220810 · Miscellaneous Supplies	19,500.00	2,113.40	24,000.00	23.08%
5220825 · Uniforms & Apparel	8,500.00	210.00	8,500.00	0.0%
5220827 · Janitorial Supplies	1,000.00	556.92	1,000.00	0.0%
5220830 · Volunteer Fire Department	10,000.00	0.00	2,000.00	-80.0%
5220910 · Capital Outlay - Improvements			60,000.00	
5220916 · Capital Outlay - New Equipment			13,000.00	
5220920 · Capital Reserves Designation	80,000.00	0.00	80,000.00	0.0%
Total Expenditures	2,891,091.00	2,411,755.02	3,078,370.00	6.48%
Net Gain/Loss	11,486.00	343,526.91	10,400.00	-9.45%

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	Streetlights			
	22/23 Budget	Actuals* 4/30/2023	23/24 Budget	% Change in Budget
Revenue				
4120610 · Special Tax Assessment	24,225.00	23,013.75	24,225.00	0.0%
4120611 · Special Tax- Admin Fee (contra)	-100.00	-50.09	-100.00	0.0%
Total Revenue	<u>24,125.00</u>	<u>22,963.66</u>	<u>24,125.00</u>	<u>0.0%</u>
Expenditures				
5210825 · Utilities - Street Light Elec.	19,500.00	17,379.46	17,700.00	-9.23%
5210915 · Maint. - Streetlights	4,125.00	2,927.40	5,925.00	43.64%
5211610 · County-Wide Fees	500.00	500.00	500.00	0.0%
Total Expenditures	<u>24,125.00</u>	<u>20,806.86</u>	<u>24,125.00</u>	<u>0.0%</u>
Net Gain/Loss	<u><u>0.00</u></u>	<u><u>2,156.80</u></u>	<u><u>0.00</u></u>	<u><u>0.0%</u></u>

District Manager Report

May 9, 2023

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.

FEMA Claim/Creek Bank Failure:

On May 4th staff participated in a meeting hosted by the County and attended by representatives of the various environmental regulatory agencies (NOAA, CDFW, SFB-RWQCB, ACOE, etc.). Project engineer Matt Smeltzer presented initial concept plans and potential alternatives for the repairs currently being considered in the creek channel and bank areas. The purpose of the meeting is to gain initial feedback and thoughts in regards to permitting needs and other suggestions. We are hoping to submit the initial regulatory permit applications in the coming weeks and can amend as needed.

I continue to work with our assigned FEMA rep in regards to our claim. Our next meeting is scheduled for May 9th to review the submitted Damage Description as well as the Emergency Response measures taken and their associated expenses.

Finally, we have engaged the services of a structural engineer. They will be putting together a design for a building envelope to be applied to the eastern exterior wall of the pool pumphouse intended to prevent outside water intrusion from seeping through the subsurface concrete walls. This work will be incorporated into the retaining wall designs being created by the civil and geotechnical engineers.

We will not have a cost estimate for the actual repair work until final design plans are accepted by FEMA and the regulatory agencies. Staff will continue to keep the Board apprised.

Marinwood Park Play Structure Replacement Project:

On May 1st the District formally noticed and posted the Request for Proposals (RFP) for the play structures replacement project. The complete RFP can be viewed on the District's website at: <https://www.marinwood.org/contracts-rfp>.

The RFP response deadline has been set for May 31, 2023. From there we will be working on a fairly aggressive timeline in effort of selecting a preferred proposal. We are anticipating a public discussion of preferred proposals in the course of a special meeting of the Park & Rec Commission with a goal of identifying a recommended proposal. The selected proposal would then be brought to the June board meeting with a recommendation to authorize staff to award the project to the associated vendor. Again, this is aggressive timing that may or may not be realistic based on the quality of proposals received, requests to vendors for proposal modifications, etc.

Other Items of Note:

- **Policy for Regular Review of Non-represented Staff Pay Scales** – Staff met with Directors Oyserman & Ruggeri in late-April to brainstorm on this initiative. Staff's goal is to present a draft policy and procedures document at the June board meeting for consideration and potential approval.
- **Storage Cargo Containers** – The storage containers in Marinwood Park have been sold and should be moved in the next week or so. As it turns out, the Marin County Parks & Open Space District had a need for both of the units and were excited to purchase them.

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.



To: Marinwood Fire Commissioners

From Darin White, Fire Chief

Date: May 9, 2023

Re: Fire Department Update

Marin Wildfire Prevention Authority-Vegetation Management

The Board of Directors approved 2 projects:

- The Greater Novato Shaded Fuel Break and
- The San Rafael Zone Fire Road Vegetation Clearance Phase 2 Project

The Greater Novato Shaded Fuel Break project covers over 60 miles, 3,463 acres, and widths of 100-300' along the break.

On Wednesday May 3, 2023 the OPS Committee met in order to finalize and prioritize projects for the FY 2023-24 Workplan. While several new projects are proposed throughout the JPA area, the majority of core, defensible space, and local proposals submitted for the FY 2023- 24 Work Plan and Budget are continued implementation and/or maintenance of previously-approved projects and programs. On May 18, the Board of Directors considers the recommendations of the OPS Committee and ATC and hopefully approves the Work Plan and Budget.

While there are numerous projects proposed for the coming fiscal year, one worth noting involves multiple agencies: A project in the Shaded/Non-shaded Fuel Breaks for reduction of non-native invasive vegetation growth along fire roads impacting the Marinwood CSD, California State Parks, and San Rafael. This project is a continuation of previous fiscal years' work and the relationships and common interests among these partnering agencies has already been established.

This proposal includes vegetation management activities along fire roads that would reduce fire intensity and severity within wildlands in San Rafael and Marinwood that have experienced a substantial buildup of vegetation due to lack of wildfire, spread of non -invasive species, and other factors. This work will include trimming or removal of invasive, non-native species such as eucalyptus, acacia, and broom species; removal of dead woody vegetation; and removal and/or trimming of some shrubs and small diameter trees in areas where overcrowding would create hazardous conditions during a fire.

City of San Rafael Wildfire Mitigation Grant Program available to all Marinwood residents for eligible vegetation management and home hardening efforts (funds available for a limited time):

<https://www.cityofsanrafael.org/wildfire-mitigation-grant-program/>

- Upcoming **chipper program** for all neighborhoods. Residents can type in their address and see the weeks that chipping services are available to them (pre-registration online required, chipping services available for one week every month except for August): <https://reserve.chipperday.com/marin>

- **Direct assistance** for vegetation management/defensible space work is available free of charge on a limited basis to those who need it (we cannot guarantee assistance to everyone who applies). Please reach out to simon.wright@cityofsanrafael.org or (415) 458-5020 if interested.
- **Defensible space and home hardening inspections** are available. Please reach out to srfd.dspace@cityofsanrafael.org or (415) 485-3054 if interested in scheduling an inspection.

Planned Burns Postponed

Wednesday April 26 Cedar Hill Burn Piles



With the break in the rain this month Marin County Fire has the opportunity to burn the piles that were created last April as part of a Terra Linda fuel reduction project. Approval and support was received from Marin County Parks to have Marin County Fire conduct the pile burns on their lands. The burn piles are apt to create some wafts or small plumes of smoke. The plan to burn was postponed due to the change in favorable weather and may resume as soon as the weather is again ideal and notifications can be made.

Ember Stomp 2023

The second annual wildfire safety and preparedness festival is scheduled for May 20, 2023. This free event will include food, live music, children's activities, art, and a live burn demo.





Station 58 School Tour

By John Papanikolaou, Fire Captain

Recently, Engine 58 hosted a tour for the Marin Waldorf School. Students and teachers were shown the fire station, apparatus, and equipment. Students learned about fire safety and received helmets and badges.



New Vegetation Management Team Members

By Quinn Gardner, Deputy Director and Kate Anderson, Program Manager

The San Rafael Wildfire Prevention Team welcomed three new members. Michelle Detrick (Wildfire Mitigation Specialist) joins the team after 17 years as a Firefighter/Paramedic and an Associate's Degree in Fire Science. Cedric Adona (Defensible Space Inspector) previously worked as a Marin County seasonal firefighter, Defensible Space Inspector, and EMT. Sophia Gougoumis (Defensible Space Inspector) comes to San Rafael with a degree in Fire Technology and time as an EMT, Defensible Space Inspector, and Fuels Mitigation Specialist. All three of the new team members enjoy camping and hiking, as well as time with their family, friends, and numerous pets. We are excited to welcome Michelle, Cedric, and Sophia to the team of folks who help advance our mission to adapt our community to wildfire. Be on the lookout for them and some other familiar and unfamiliar faces as we move into the time of year where we get projects underway.

Marinwood Fire Department Statistics: April 2023

The Marinwood Fire Department responded to 127 emergency calls in April 2023. A little over half of the calls for service were medical calls. Engine 58 responded to one fire related incident in Marinwood, along Southbound 101. E58 arrived to find a fully involved GMC Envoy van. E58 extinguished the fire and moved all property out of the vehicle so it didn't burn. After extinguishment, the property was put back in and a tow truck removed the vehicle.

<i>Incidents by Area and Type</i>								
Area	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	OTHER	TOTAL
Marinwood	15	10	1	1	2	N/A	0	29
CSA 13	10	4	0	0	0	N/A	0	14
Old JPA (Mont Marin)	11	4	0	0	0	N/A	0	15
New JPA (East of 101)	21	11	4	0	1	N/A	0	37
SR Mutual Aid	11	10	0	1	1	0	0	23
MC JPA	3	0	0	0	0	N/A	0	3
MC Mutual Aid	0	0	0	0	0	N/A	0	0
Novato	0	3	0	0	0	3	0	6
Total number	71	42	5	2	4	3	0	127
<i>Percentage of total</i>	<i>55.9%</i>	<i>33.1%</i>	<i>3.9%</i>	<i>1.6%</i>	<i>3.1%</i>	<i>2.4%</i>	<i>0.0%</i>	

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, 32 seconds

Parks and Recreation Report
May 2023
Submitted by: Luke Fretwell, Recreation Director

RECREATION ACTIVITY REPORT

Spring Art Show

The Recreation Department hosted Marinwood's annual Spring Art Show on Saturday, April 22nd from 3:00-7:00pm at the Community Center. The show featured pieces by over 50 local Marin artists in several different mediums including oil & canvas, watercolor, photography, sculpture, and various mixed media. This show saw our largest artist participation and was among our most highly attended art shows thus far. Thank you to Susan Press for curating another terrific show.

Our next community event will be the first installment of our Music in the Park series on Friday, June 23rd. Details TBA.

Pool

The recent heatwave brought the first big crowds of the season, during which we sold several season memberships and 5-swim punch cards. Pool Party Rentals have been steadily coming in and registration for swim lessons, Guards-in-Training camp, and lifeguard training classes continues to be busy, with swim lessons almost completely sold out for the summer.

Summer Preparation

After months of reviewing applicants and conducting interviews, the Recreation Staff has mostly finalized the summer camp and aquatics staffs for the season. This past month Robyn and John Paul have conducted several CPR/First Aid classes and lifeguard trainings in order to train and certify our more than 200 part-time camp staff members before the summer.

Staff continues to plan out the summer—booking special events, ordering supplies, planning upcoming trainings, and getting input from our part-time camp supervisors and senior lifeguards to make sure everything is ready to go.

Summer Camp Schedule Adjustment

Upon hearing that the '23/'24 school year will start a week later than originally anticipated this fall, the Recreation Staff is working on adding an additional week of summer programming to accommodate families who will need childcare that week. With many of our staff members departing for school in the weeks prior, this additional week will be a scaled-back offering. We will be announcing details and opening registration in the next week or two.

Preschool Program Update

The Marinwood Preschool Program will conclude for the school year on June 1st, which is also the date of our Preschool Graduation Ceremony—an extremely cute end-of-year family celebration. This year's graduation ceremony also marks the departure of our longtime Preschool Supervisor, Kate Kelly, who has directed Marinwood's Preschool Program for the past 6 years. She is leaving to open her own in-home preschool program in Petaluma and we are excited for her. She has run a stellar program for us, and we are grateful to her for all of her hard work and creativity. Kate will be succeeded by Alaina Fuetsch, who has taught in the Marinwood Preschool the past three years and has trained with Kate this past year in preparation to take over next fall. We are looking forward to this new chapter in the Marinwood Preschool. Alaina will be only our 4th Preschool Director in over 40 years.

PARKS MAINTENANCE ACTIVITY REPORT

Irrigation Repair Work

This past month the Parks Maintenance Staff has repaired and updated several sections of the irrigation main line near the pool and in front of the community center. The areas that failed had been installed 30+ years ago and finally gave out, likely due to a combination of ground compaction and material deterioration.

Staff exposed the compromised sections of pipe, reconfigured the angles to better accommodate the pipes' natural positions (after years of ground movement and settling), made the necessary repairs, and replaced the groundcover. Thankfully, the recent rains have kept the turf from becoming too stressed while the water has had to be shut off.

Pool Preparation

Staff continue to sand and re-stain the benches and picnic tables throughout the pool and around the community center as time allows.

Turf Treatment

Between irrigation repairs, staff have managed to aerate and fertilize the turf in the parks, the pool, and the small lawns around the community center. We are trying to get the grass as healthy and robust as possible before summer.

Landscaping at North End of Park

With the shipping containers scheduled to be hauled off in the coming weeks, staff have begun preparing to rehabilitate the northernmost stretch of park that was used as the Parks Staff's temporary workspace while the new facility was being constructed.

Other Upcoming Projects

New plantings at Creekside Park and on Firemen's Hill; fence repair at pool.

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