Agenda for the Regular Meeting of the Marinwood CSD Board of Directors
Tuesday – September 8, 2026 – 7:00 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**	
B.	**AGENDA**	Adopt
C.	**CONSENT CALENDAR** a. Draft Minutes of Regular Meeting of August 11, 2026 b. Bills Paid Nos. 10537-10595	Approve
D.	**PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA** *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.*	
E.	**DISTRICT MATTERS**	
	1. Resolution 2026-07: Adopting a Conflict of Interest Code	Approve
	2. Resolution 2026-08: Approving the Form of and Authorizing the Execution of a Memorandum of Understanding and Authorizing Participation in the Special District Risk Management Authority's Health Benefits Program	Approve
	3. Fiscal Year 2025-2026 Year-End Profit & Loss Financial Statements (Pre-audit)	Review
	4. Review of District's Strategic Financial Priorities, Current Overall Financial Status and Board Designated Reserves Status. Discussion of Potential Next Steps in Regards to Strategic Financial Priorities.	Review and Discuss
	5. District Manager Report (verbal report)	Receive
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 – October 13, 2026	

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 – August 11, 2026 – 6:00pm

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

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

Present:
Board Members: Board President Chris Case, Kathleen Kilkenny, Sivan Oyserman, Bill Shea.
Staff: District Manager Eric Dreikosen, Deputy Fire Chief Robert Sinnott

Absent: Board member Lisa Ruggeri

A. Call to Order
Board President Case called the meeting to order at 6:07pm

B. Agenda
President Case adopted the agenda as presented.

C. Public Comment on Closed Session Items Only
No public comments received

D. Closed Session
Conference with Labor Negotiators Section 54957.6 Agency designated representatives: Eric Dreikosen. Represented Employees: Marinwood Professional Firefighters
Convened at 6:08pm and adjourned at 6:51pm with no reportable action taken.

E. Open Session
Board President Case called the Open Session to order at 7:00pm

F. Consent Calendar
1. *Draft Minutes of Regular Meeting of July 14, 2026*
2. *Bills Paid Nos. 10395 – 10536*
   Shea to approve/Kilkenny to second "consent calendar as presented."
   Aye: Case, Kilkenny, Oyserman, Shea. Absent: Ruggeri. Motion carried.

G. Public Comment Open Time for Items Not on Agenda
No public comments received

H. District Matters
1. *Marin County Grand Jury Report: "Better Service at Lower Cost – Optimizing Essential Services for the Future of Marin" Discuss and Approve Responses and Authorize District Manager to Submit Response on Behalf of Marinwood CSD*
   Oyserman to approve/Shea to second "Approve Responses and Authorize District Manager to Submit Response on Behalf of Marinwood CSD to the Marin County Grand Jury Report"
   Aye: Case, Kilkenny, Oyserman, Shea. Absent: Ruggeri. Motion carried.
2. *District Manager Report*
   Board received District Manager Report

I. Fire Department Matters:
1. *Draft Minutes of Fire Commission Meeting of August 4, 2026*
   Board received Draft Minutes of Fire Commission Meeting
2. *Chief Officer Report and Activity Summary*
   Board received Chief Officer Report and Activity Summary

J. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of July 28, 2026*
   Board received Draft Minutes of Park & Recreation Commission Meeting
2. *Marinwood Community Pool & Wading Pool Replaster and Renovation Project: Accept Lowest Qualified Bid Proposal Received in Response to District Issued Request for Proposals and Authorize Staff to Enter into Contract with Selected Vendor*
   Shea to approve/Oyserman to second "Accept Lowest Qualified Bid Proposal Received in Response to District Issued Request for Proposals and Authorize Staff to Enter into Contract with Selected Vendor for Marinwood Community Pool & Wading Pool Replaster and Renovation Project"
   Aye: Case, Kilkenny, Oyserman, Shea. Absent: Rugger Motion carried.
3. *Recreation and Park Maintenance Activity Reports*
   Board received Recreation and Park Maintenance Activity Reports

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

Director Kilkenny requests a review of strategic financial priorities and board designated reserves

L. Adjourn

Meeting adjourned at 8:07pm
Tiffany Combrink, Secretary

MARINWOOD COMMUNITY SERVICES DISTRICT
REQUEST FOR PAYMENT OF CLAIMS

Treasury Fund 8067

Classes:
Street lights
Fire
Recreaction
Park

Approved by the Board of Directors on September 8, 2026

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
10537	8/3/2026	Sabiha Dalal	130.00	refund aquatics	Rec	4631917	Aquatics	130.00
10538	8/3/2026	Chrissy Costello	1,011.20	Zumba	Rec	5210146	Adult	1,011.20
10539	8/3/2026	Incrediflix	1,710.00	comic strip camp	Rec	5210146	Summer	1,710.00
10540	8/3/2026	Jerry Mehciz	5,479.20	Tennis	Rec	5210146	Tennis	5,479.20
10541	8/3/2026	National Academy of Athletic	6,301.60	All Sorts of Sports Camp	Rec	5210146	Summer	6,301.60
10542	8/3/2026	County of Marin	837.00	legal services	Park	5210131	General	697.50
					Fire	5210131	General	139.50
10543	8/3/2026	Ewing Irrigation	209.15	irrigation maintenance	Park	5220310	General	209.15
10544	8/3/2026	Jackson's Hardware	199.87	supplies	Park	5220310	General	199.87
10545	8/3/2026	Marin Landscape Materials	360.53	materials	Park	5220310	General	360.53
10546	8/3/2026	Marin Prof Firefighters	1,246.00	dues - Aug	Fire	5211330	General	1,246.00
10547	8/3/2026	Marin Sanitary Service	3,891.47	garbage - July	Park	5210815	General	2,724.03
					Rec	5210815	General	778.29
					Fire	5210815	General	389.15
10548	8/3/2026	Marinwood Market	4,494.25	camp lunches	Rec	5220819	Summer	4,494.25
10549	8/3/2026	SiteOne Landscape Supply	371.67	irrigation maintenance	Park	5220310	General	371.67
10550	8/3/2026	Wells Fargo	661.70	copier lease - Aug	Rec	5220130	General	430.11
					Fire	5220130	General	132.34
					Park	5220130	General	99.25
10551	8/4/2026	Marinwood CSD	241,601.02	Fire salaries	Fire	5110110	General	27,870.08
				Fire OT	Fire	5120110	General	18,164.16
				FLSA	Fire	5110319	General	334.59
				Acting Pay	Fire	5110310	General	1,039.68
				Admin Asst	Fire	5110110	Admin	1,242.88
				Admin Mgr	Fire	5110110	Admin	3,086.80
				Admin Asst	Rec	5110110	Admin	1,242.88
				Admin Asst	Park	5110110	Admin	621.44
				Admin Mgr	Rec	5110110	Admin	1,543.40
				Admin Mgr	Park	5110110	Admin	1,543.40
				Rec Dir	Rec	5110110	General	3,528.00
				Rec Dir	Park	5110110	General	1,512.00
				Rec salary	Rec	5110110	General	10,316.80
				Park salary	Park	5110110	General	9,150.40
				Park hourly	Park	5110210	General	40.00
				Building attendants	Park	5110210	General	270.40
				Pool staff	Rec	5110210	Pool	28,016.70
				Aquatics	Rec	5110210	Aquatics	12,854.37
				Summer	Rec	5110210	Summer	108,071.54
				Community	Rec	5110210	Community	588.25
				PR billing fees	Fire	5210230	General	83.00
				PR billing fees	Rec	5210230	General	1,148.50
				PR billing fees	Park	5210230	General	68.50
				SS + Medicare	Fire	5140140	General	3,609.55
				SS + Medicare	Rec	5140140	General	10,253.08
				SS + Medicare	Park	5140140	General	3,792.23
				EDU + SUI	Rec	5140145	General	2,492.51
				EDU + SUI	Park	5140145	General	921.89
				Benefits withholding	Park	2120066	General	-1,596.23
				Benefits withholding	Rec	2120066	General	-3,657.18
				Benefits withholding	Fire	2120066	General	-6,552.60
10552	8/4/2026	Marinwood CSD	14,711.87	Retire 08/07/26	Park	5130510	General	2,339.70
					Rec	5130510	General	2,668.50
					Fire	5130510	General	9,703.67
10553	8/4/2026	Maria Rey	65.00	refund summer camp	Rec	4631920	Summer	65.00
10554	8/4/2026	Ongaro & Sons	19,230.03	new CC A/C and installation	Rec	5220916	Building	19,230.03
10555	8/4/2026	Ground Control	1,500.00	gopher abatement	Park	5211532	General	1,500.00
10556	8/5/2026	Robyn Bruton	83.90	supplies	Rec	5220819	Summer	83.90
10557	8/5/2026	Integrity Construction Mainte	1,755.00	janitorial - Aug	Rec	5211110	Building	1,755.00
10558	8/5/2026	Landesign	3,461.00	landscape contractor - Aug	Park	5211125	General	3,461.00
10559	8/5/2026	Late for the Train	1,800.00	MIP band 08/21	Rec	5220819	Community	1,800.00
10560	8/5/2026	Mill Valley Refuse	678.66	porta potty - Aug	Park	5211220	General	678.66
10561	8/5/2026	Pet Waste Eliminator	346.40	pet waste bags	Park	5220310	General	346.40
10562	8/5/2026	SDRMA	261.98	life ins - Sept	Fire	5130120	General	77.96
					Park	5130120	General	86.52
					Rec	5130120	General	97.50
10563	8/17/2026	Olivia Verzosa	80.56	mileage reimbursement	Rec	5211440	Summer	80.56
10564	8/17/2026	Jerry Mehciz	5,684.00	tennis	Rec	5210146	Tennis	5,684.00
10565	8/17/2026	National Academy of Athletic	2,505.80	Flag Football Camp	Rec	5210146	Summer	2,505.80
10566	8/17/2026	Pitney Bowes	500.00	postage	Rec	5220110	General	300.00
					Park	5220110	General	100.00
					Fire	5220110	General	100.00
10567	8/17/2026	Robyn Bruton	186.44	supplies	Rec	5220819	Summer	23.24
					Rec	5220819	Aquatics	121.98
					Rec	5220819	Preschool	41.22
10568	8/17/2026	Silbermann's Ice Cream	825.00	ice cream	Rec	5220826	Pool	825.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
10569	8/20/2026	Alexandra Boyett	24.05	mileage reimbursement	Rec	5211440	Summer	24.05
10570	8/20/2026	Rachel Lewis	38.00	mileage reimbursement	Rec	5211440	Summer	38.00
10571	8/20/2026	Court Ordered Debt Collectic	343.92	court ordered debt collection	Rec	5140140	General	343.92
10572	8/20/2026	Marinwood CSD	225,254.37	Fire salaries	Fire	5110110	General	27,870.08
				Fire OT	Fire	5120110	General	7,798.32
				Acting Pay	Fire	5110310	General	1,149.12
				Admin Asst	Fire	5110110	Admin	1,242.88
				Admin Mgr	Fire	5110110	Admin	3,086.80
				Admin Asst	Rec	5110110	Admin	1,242.88
				Admin Asst	Park	5110110	Admin	621.44
				Admin Mgr	Rec	5110110	Admin	1,543.40
				Admin Mgr	Park	5110110	Admin	1,543.40
				Rec Dir	Rec	5110110	General	3,528.00
				Rec Dir	Park	5110110	General	1,512.00
				Rec salary	Rec	5110110	General	10,316.80
				Park salary	Park	5110110	General	9,150.40
				Park hourly	Park	5110210	General	80.00
				Building attendants	Park	5110210	General	270.40
				Pool staff	Rec	5110210	Pool	25,419.44
				Aquatics	Rec	5110210	Aquatics	11,476.13
				Summer	Rec	5110210	Summer	108,330.91
				Community	Rec	5110210	Community	225.40
				PR billing fees	Fire	5210230	General	83.00
				PR billing fees	Rec	5210230	General	1,148.50
				PR billing fees	Park	5210230	General	68.50
				SS + Medicare	Fire	5140140	General	2,799.34
				SS + Medicare	Rec	5140140	General	10,027.65
				SS + Medicare	Park	5140140	General	3,708.86
				EDU + SUI	Rec	5140145	General	2,307.28
				EDU + SUI	Park	5140145	General	853.38
				Benefits withholding	Park	2120066	General	-1,596.23
				Benefits withholding	Rec	2120066	General	-4,001.10
				Benefits withholding	Fire	2120066	General	-6,552.61
10573	8/20/2026	Marinwood CSD	14,709.32	Retire 8/21/26	Park	5130510	General	2,339.70
					Rec	5130510	General	2,668.50
					Fire	5130510	General	9,701.12
10574	8/20/2026	Marinwood CSD	60,284.63	health - Sept	Park	5130120	General	13,656.11
					Rec	5130120	General	11,173.26
					Fire	5130120	General	35,455.26
10575	8/25/2026	AFLAC	58.92	life ins - Aug	Park	5130120	General	58.92
10576	8/25/2026	AFLAC	711.78	life ins - Aug	Fire	5130120	General	711.78
10577	8/25/2026	Area Printhouse	1,778.70	camp staff shirts	Rec	5220825	Summer	155.40
				camper shirts	Rec	5220819	Summer	1,623.30
10578	8/25/2026	AT&T	374.95	phones - July	Fire	5210725	General	170.66
					Park	5210725	General	32.15
					Rec	5210725	General	172.14
10579	8/25/2026	AT&T	107.19	park internet - Aug	Park	5210725	General	107.19
10580	8/25/2026	Burton's Fire	465.47	E58 maintenance	Fire	5220210	General	465.47
10581	8/25/2026	Cal West Rentals	482.89	saw rental	Park	5211220	General	482.89
10582	8/25/2026	CalPERS	8,333.00	CERBT Aug2026	Park	5130130	General	1,500.00
					Rec	5130130	General	833.00
					Fire	5130130	General	6,000.00
10583	8/25/2026	C.A.P.F.	177.00	LTD - Sept	Fire	5130120	General	177.00
10584	8/25/2026	Jerry Mehciz	1,765.92	Tennis	Rec	5210146	Tennis	1,765.92
10585	8/27/2026	Comcast	352.87	internet service - set up/June	Rec	5210725	General	176.43
					Fire	5210725	General	176.44
10586	8/27/2026	County of Marin	252.54	park fuel - July	Park	5220610	General	252.54
10587	8/27/2026	DC Electric	341.54	SL maintenance - July	Streetlights	5210915	General	341.54
10588	8/27/2026	Delta Dental	1,903.20	Dental - Sept	Fire	5130120	General	937.67
					Park	5130120	General	550.15
					Rec	5130120	General	415.38
10589	8/27/2026	Folger Graphics	16,942.00	Fall/Winter 2026 catalog	Rec	5210122	General	16,942.00
10590	8/27/2026	Grainger	420.84	batteries	Fire	5220810	General	14.44
				small engine fuel	Fire	5220810	General	275.45
				filter	Rec	5220310	General	130.95
10591	8/27/2026	Greatland	328.43	checks	Rec	5220110	General	328.43
10592	8/27/2026	Hagel	696.16	janitorial supplies	Rec	5220827	Building	696.16
10593	8/27/2026	Home Depot	864.51	supplies	Rec	5220819	Summer	502.38
					Park	5220310	General	362.13
10594	8/27/2026	Leslie's Pool Supply	1,851.93	pool chems	Rec	5220710	Pool	1,851.93
10595	8/27/2026	Liebert Cassidy Whitmore	277.50	legal services	Fire	5210131	General	277.50
		TOTAL:	661,321.93					661,321.93

Total by Department:

Streetlights	341.54
Fire Department	152,506.48
Recreation Department	443,421.67
Park Department	65,052.24
Measure A	0.00

Marinwood
Community Services District

Staff Report

To: Board of Directors

From: Eric Dreikosen, District Manager

Date: September 8, 2026

Re: Resolution 2026-07: Adopting a Conflict of Interest Code

Directors,

Please see the included Resolution 2026-07: Adopting a Conflict of Interest Code.

The State Political Reform Act requires all public agencies to adopt a Conflict of Interest Code. The Code designates positions required to file Statement of Economic Interests (Form 700) and assigns disclosure categories specifying the types of interests to be reported. The County Board of Supervisors, as the Code reviewing body for Marinwood CSD, is charged with the responsibility of approving any changes to the Conflict of Interest Code.

Marinwood CSD has a long-standing Conflict of Interest Code which was last updated in August 2024 (https://www.marinwood.org/sites/default/files/conflict_of_interest_code_adopted8-13-24.pdf). However, every local government agency is required to review its Conflict of Interest Code at least every two years and notify the applicable reviewing body of any changes. If revisions are needed, a revised Code must be submitted for their review and acceptance.

District staff worked with the District's legal counsel to to review the existing code and identify any needed and/or recommended changes. The attached Conflict of Interest Code remains substantially unchanged from the prior version. Revisions made are strictly limited to the following:

1. Updating web link to Title 2, Division 6, California Code of Regulations §18730
2. Minor language clean-up
3. Clarifying which positions the Conflict of Interest Code is applicable (Appendix A)

Appendix B remains unchanged from the prior version.

Staff Recommendation: Approve Resolution 2026-07: Adopting a Conflict of Interest Code and direct the District Manager to submit to the County Board of Supervisors for review and acceptance.

RESOLUTION NO. 2026-07

RESOLUTION OF THE BOARD OF DIRECTORS OF MARINWOOD COMMUNITY SERVICES DISTRICT ADOPTING A CONFLICT OF INTEREST CODE

The Board of Directors of Marinwood Community Services District hereby finds and resolves as follows:

Section 1. The Political Reform Act, Government Code §81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes.

Section 2. The Fair Political Practices Commission has adopted a regulation, Title 2, Division 6, California Code of Regulations §18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act.

[The most current version of Title 2, Division 6, California Code of Regulations §18730 is available on the website of the Fair Political Practices Commission (https://www.fppc.ca.gov/siteassets/documents/legal_div/regulations/01_index/chapter_07/18730._Provisions_of_Conflict_of_Interest_Codes.pdf)

Section 3. Therefore, the terms of Title 2, Division 6, California Code of Regulations §18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference, along with the attached Appendix A in which members of the Board of Directors and employees are designated, and in Appendix B in which disclosure categories are set forth, constitute the conflict of interest code of Marinwood Community Services District.

Section 4. Designated officers and employees shall file their Statements of Economic Interests with the Marin County Elections Department, who will make the statements available for public inspection and reproduction (Government Code Section 81008). Elected and appointed designated officers and employees will file their Statements of Economic Interests as required by Government Code Section 87202.

Resolved this 8th day of September, 2026 by the following vote:

Yes:

No:

Absent:

SIGNED:

By: ______________________________ Date: ______________________

Christopher Case
President, Board of Directors

ATTEST:

By: ______________________________ Date: ______________________

Tiffany Combrink, Board Secretary

APPENDIX A

PART I – DESIGNATED OFFICERS AND EMPLOYEES

The requirements of this policy apply to the following officers and employees:

Board Members
District Manager
Department Heads

PART II - DISCLOSURE CATEGORIES

1. Investments and business positions in any business entity and sources of income listed in Appendix B are disclosable if:

    a. The business entity or business position in which the investment is held or which is the source of income is of the type which, within the last two years, has contracted with the District; or,

    b. The business entity or business position in which the investment is held or which is the source of income is of the type which, within the last two years, has contracted to furnish supplies or services as subcontractors in any contract with the District.

2. With respect to designated positions, investments or business positions in any business entity or sources of income which are (1) private companies providing services similar to those provided by the District or (2) entities or persons engaged in real estate development or owners of real estate, and interests in real property are disclosable if held, regardless of any contractual relationship with the District at any time.

PART III - APPLICABLE FPPC FORM

In accordance with Government Code §87200, designated officers and employees are required to disclose - upon assuming and leaving office, and annually while in office - their investments, income, and interests in real property by way of FPPC Form 700.

APPENDIX B

All interests in real property - excluding one's primary residence - as well as investments and business positions in business entities and income from sources which provide facilities, services, supplies, or equipment of the type utilized by the District, including but not limited to:

Pipe, valves, fittings, etc.
Pumps, motors, etc.
Meters and other water measurement equipment
Water treatment equipment, supplies and services
Construction and building materials
Construction contractors
Architectural services
Engineering services, including hydrology and geotechnical services
Safety equipment and facilities
Fire and emergency response equipment
Recreational, pool and playground equipment
Recreational and educational program services
Hardware tools and supplies
Motor vehicles, heavy equipment, special vehicles and parts and services thereto
Petroleum products
Janitorial supplies and services
Communications equipment and services
Electrical equipment, including pumping equipment
Computer hardware and software
Pesticides and herbicides
Custom landscape and farming services such as weed abatement, etc.
Printing, reproduction, record keeping, etc.
Office equipment
Accounting services
Legal services
Real estate agents/brokers and investment firms
Title companies
Public utilities
Insurance companies

Staff Report

To: Board of Directors

From: Eric Dreikosen, District Manager

Date: September 8, 2026

Re: Resolution 2026-08: Revised MOU for SDRMA Health Benefits Participation

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Directors,

Please see the included Resolution 2026-08: Approving and Authorizing the Execution of a MOU and Authorizing Participation in the Special District Risk Management Authority (SDRMA) Health Benefits Program Please also see the included revised MOU as provided by SDRMA.

Background:
In April 2016 the Marinwood CSD Board of Directors approved the District's participation in the SDRMA Health Benefits Program. The decision to participate in the SDRMA health benefits program arose due to a need to identify and secure participation in a new Life and Accidental Death & Dismemberment Policy offered to eligible District employees as a benefit. The District's existing provider at the time had informed the District it would no longer be offering this coverage.

In February 2019, as a negotiated benefit for fire personnel, the District began participating in the Employee Assistance Program (EAP) offered through SDRMA.

While SDRMA offers a comprehensive range of health benefits through it's program (medical, dental, vision, etc.), the District only participates in the Life/AD&D and EAP programs.

Revised MOU:
The District, as well as all other participating agencies, was recently informed by SDRMA of the need to execute a revised MOU. As approved by the SDRMA Board of Directors, a revised MOU was needed "*to better align the MOU with our pool, Public Risk Innovation, Solutions and Management (PRISM) MOU and industry norms.*"

SDRMA has provided the following summary of changes:

Section	Previous Language	Revised Language	Description of Change
Definitions	Various terms and definitions, some not clearly defined or missing.	Expanded and clarified definitions for "Committee," "Coverage Documents," "Program Participation Agreement," "Program," and "Program Documents."	Improved clarity and specificity of key terms for better understanding and administration.

Section	Previous Language	Revised Language	Description of Change
Entry into Program	ENTITY shall enroll in the Program by making application through SDRMA.	ENTITY shall apply for participation by executing all forms prescribed by SDRMA, subject to approval by the Program's Underwriter.	Clarifies the application process and emphasizes underwriter approval.
Maintenance of Effort	Program provides health benefits to all participants of the ENTITY.	Specifies eligible participants (active employees, retired employees, dependents, public officials) and outlines optional participation for some groups.	Clarifies eligibility and participation requirements.
Premiums	ENTITY will remit monthly premiums based on rates established by SDRMA.	Premiums and rates are set by the Committee; SDRMA adds an administrative fee. Details on billing, penalties for late payment, and termination for non-payment added.	Adds detail on premium calculation, billing, and consequences for late payment.
Benefits	Benefits as set forth in ENTITY’s Plan Summary.	Benefits must be agreed upon with employee organizations and approved by the Program underwriter.	Adds requirement for underwriter approval of plan selections.
Assessments & Dividends	Assessments/dividends used sparingly; allocation based on premiums paid.	Committee may impose premium assessments if funds are insufficient; details on liability for withdrawn entities and dividend formula.	Expands on funding adequacy, assessment process, and dividend distribution.
Withdrawal	ENTITY may withdraw with 90 days’ notice.	Notice period extended to 120 days prior to January 1; rescission deadline added; 3-year waiting period for re-entry after withdrawal.	Tightens withdrawal process and re-entry requirements.

Section	Previous Language	Revised Language	Description of Change
Arbitration	Not previously specified.	Adds binding arbitration clause for disputes, specifying Sacramento, CA as venue.	Introduces formal dispute resolution process.
Amendment	Amendments require written agreement by both parties.	Clarifies amendment process, including SDRMA's right to terminate if ENTITY does not execute required amendments.	Strengthens amendment and termination provisions.

<u>Staff Recommendation:</u> Approve Resolution 2026-08, as presented, and authorize the District Manager to execute and submit the revised MOU to the Special District Risk Management Authority (SDRMA).

RESOLUTION NO. 2026-08

A RESOLUTION OF THE OF THE BOARD OF DIRECTORS OF MARINWOOD COMMUNITY SERVICES DISTRICT APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION OF A MEMORANDUM OF UNDERSTANDING AND AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY'S HEALTH BENEFITS PROGRAM

WHEREAS, Marinwood Community Services District, a public agency duly organized and existing under and by virtue of the laws of the State of California (the "ENTITY"), has determined that it is in the best interest and to the advantage of the ENTITY to participate in the Health Benefits Program offered by Special District Risk Management Authority (the "Authority"); and

WHEREAS, the Authority was formed in 1986 in accordance with the provisions of California Government Code 6500 *et seq.,* for the purpose of providing risk financing, risk management programs and other coverage protection programs; and

WHEREAS, participation in Authority programs requires the ENTITY to execute and enter into a Memorandum of Understanding which states the purpose and participation requirements for the Health Benefits Program; and

WHEREAS, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the transactions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and the ENTITY is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such transactions for the purpose, in the manner and upon the terms herein provided.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE ENTITY AS FOLLOWS:

Section 1. Findings. The ENTITY's Governing Body hereby specifically finds and determines that the actions authorized hereby relate to the public affairs of the ENTITY.

Section 2. Memorandum of Understanding. The Memorandum of Understanding, to be executed and entered into by and between the ENTITY and the Authority, in the form presented at this meeting and on file with the ENTITY's Secretary, is hereby approved. The ENTITY's Governing Body and/or Authorized Officers ("The Authorized Officers") are hereby authorized and directed, for and in the name and on behalf of the ENTITY, to execute and deliver to the Authority the Memorandum of Understanding.

Section 3. Program Participation. The ENTITY's Governing Body approves participating in the Special District Risk Management Authority's Health Benefits Program.

Section 4. Severability. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are severable.

Section 5. Other Actions. The Authorized Officers of the ENTITY are each hereby authorized and directed to execute and deliver any and all documents which are necessary in order to consummate the transactions authorized hereby and all such actions heretofore taken by such officers are hereby ratified, confirmed and approved.

Section 6. Effective Date. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this 8th day of September, 2026 by the following vote:

AYES:

NOES:

ABSENT:

____

Christopher Case
President, Board of Directors

Attest:

____

Tiffany Combrink, Board Secretary

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (HEREAFTER "MEMORANDUM") IS ENTERED INTO BY AND BETWEEN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (HEREAFTER "SDRMA") AND THE PARTICIPATING PUBLIC ENTITY (HEREAFTER "ENTITY") WHO IS SIGNATORY TO THIS MEMORANDUM.

WHEREAS, on August 1, 2006, SDRMA in its capacity as a member of Public Risk Innovation, Solutions and Management (PRISM) and having executed the Joint Powers Agreement (JPA) governing PRISM, was appointed administrator for the purpose of enrolling small public entities into the (PRISM) Health and/or Employee Benefits Small Group Program (hereinafter "Program"); and

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program (the "Committee") and not SDRMA; and

WHEREAS, ENTITY desires to enroll and participate in the Program, acknowledging that SDRMA acts solely in an administrative capacity and does not establish Program terms.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. DEFINITIONS. For purposes of this MEMORANDUM, unless the context otherwise requires, the following terms when capitalized have the respective meanings set out below and are applicable to the singular as well as to the plural forms of such terms and to the masculine as well as to the feminine and neuter genders of such terms.

a. "Committee" means the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program.

b. "Coverage Documents" means, except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the Program and will be provided by SDRMA to each ENTITY. Documents will be made available through the online SDRMA Portal and be accessible to approved users of the ENTITY.

c. "Program Participation Agreement" means the agreement issued by PRISM/AUS Underwriting to the Entity that details the final terms of acceptance and any special exceptions or terms that have been made a part of the underwriting approval and is required to be completed and executed in order to constitute full acceptance as a member of the PRISM Small Group Program.

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www.sdrma.org

d. “Program” or “PRISM” means the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program.

e. “Program Documents” means the following: SDRMA Program Administrative Guidelines, SDRMA Resolution, Program Underwriting application and any required underwriting documents, Program approval, Program Underwriting & Eligibility Rules and Program Participation Agreement.

2. PURPOSE. ENTITY is signatory to this MEMORANDUM for the sole purpose of enrolling in the Program.

3. ENTRY INTO PROGRAM. ENTITY shall apply for participation in the Program by executing and all forms prescribed by SDRMA. SDRMA shall submit the completed forms to the Program's Underwriter who has the authority to accept or reject Entity’s application in its sole discretion based on the Program’s governing documents and in accordance with the Program’s eligibility guidelines.

4. MAINTENANCE OF EFFORT. Program provides health benefits to all active employees, retired employees, dependents of an active or retired employee and public officials of the ENTITY who satisfy requirements for participation. ENTITY public officials may participate in the Program only if they are currently being covered and their own ENTITY’s enabling act, plans and policies allow it. ENTITY must contribute at least the minimum percentage required by the eligibility requirements

5. PREMIUMS. ENTITY agrees and acknowledges that premiums and rates for the Program are set by the Committee and that SDRMA’s Administrative Fee is set by SDRMA For each billing cycle. ENTITY will remit the total monthly amount billed by SDRMA for each category of participants and the census of covered employees, public officials, dependents and retirees. PREMIUMs are based on a full month, and there are no partial months or prorated PREMIUMs. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.

Late Payment Penalties. ENTITY shall pay all PREMIUM invoices as billed to SDRMA, regardless of any changes to eligibility or adjustments to PREMIUMS that may occur during the billing month and not reflected in the PREMIUM invoice. SDRMA shall issue PREMIUM invoices to ENTITY prior to the coverage month in which they are due. PREMIUM invoices are due by the due date stated on the invoice and considered delinquent thirty (30) calendar days from the due date. In addition to the outstanding balance due for any unpaid invoice, ENTITY shall be liable to SDRMA for a late payment penalty of 1% of the outstanding balance of any unpaid portion of such invoice effective (30) calendar days after the invoice due date. SDRMA reserves the right to terminate the

MEMORANDUM and ENTITY'S Participation Agreement, including immediate cessation of all services under the Program, any time after it provides written notice to ENTITY of its failure to pay the amount due of any invoice.

6. BENEFITS. Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the Program and as agreed upon between the ENTITY and its recognized employee organizations as applicable. Not all plan offerings will be available to ENTITY, and plans requested by ENTITY must be submitted to Program underwriter for approval.

7. ASSESSMENTS AND DIVIDENDS. The Program annual premium, as approved by the Committee will be established at a level which is anticipated to provide adequate overall funding. The Program will directly manage surpluses and deficits. Premiums are targeted to fund expected claims (including incurred-but-not-reported (IBNR) and run-out), reinsurance (if any), Program/administrative expenses, and any reserve or margin adopted by the Committee.

   If Program funds are insufficient (including funding IBNR), the Committee may impose premium assessments on all applicable participating Entities, consistent with the JPA, including ENTITY signing this MEMORANDUM. Entities that have withdrawn from the Program are liable for assessments attributable to plan year(s) in which they participated.

   After appropriate reserves and obligations are funded and any Committee-approved margin is achieved, the Committee may declare a dividend or premium credit, using a formula recommended by the Program Underwriters and actuary.

8. WITHDRAWAL. ENTITY may withdraw from this MEMORANDUM and terminate its Program Participation Agreement for a subsequent calendar year subject to the following condition: ENTITY shall notify SDRMA in writing of its intent to withdraw from this MEMORANDUM and terminate its Program Participation Agreement at least 120 days prior to January 1st of the subsequent calendar year in which it shall be effective. No withdrawal shall become effective until December 31 of the year that notice of termination is received. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. Once ENTITY withdraws from the Program, there is a 3-year waiting period to come back into the Program, and the ENTITY will be subject to underwriting approval.

9. ARBITRATION OF DISPUTES. To the extent permitted by law, all controversies between the ENTITY and SDRMA that may arise out of or relate to any of the services provided by SDRMA under the MEMORANDUM, or the construction, performance or breach of this or any other agreement between the ENTITY and SDRMA, whether entered into prior to, on or subsequent to the date hereof, shall be settled by binding arbitration in the City of

Sacramento, California, under the Commercial Arbitration Rules of the American Arbitration Association. Judgment upon any award rendered by the arbitrator(s) shall be final and may be entered into any court having jurisdiction.

10. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.

11. VENUE. Venue for any dispute or enforcement shall be in the City of Sacramento, California.

12. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.

13. COMPLETE AGREEMENT. This MEMORANDUM together with the related Program Documents constitutes the full and complete agreement of the ENTITY.

14. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.

15. AMENDMENT OF MEMORANDUM; WAIVER. This MEMORANDUM may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of SDRMA and ENTITY. The failure of either Party to enforce at any time any provision of the MEMORANDUM shall not be construed to be a waiver of such provision, nor in any way to affect the validity of the MEMORANDUM or the right of either party thereafter to enforce each and every such provision. If ENTITY fails or refuses to execute an amendment to this MEMORANDUM by the deadline included in written notice of SDRMA'S execution of said amendment, SDRMA reserves the right to terminate this MEMORANDUM and ENTITY'S Program Participation Agreement effective as of the next annual renewal date.

16. EFFECTIVE DATE. This MEMORANDUM shall become effective on the later of the first date of coverage for the ENTITY or the last date of signing of this MEMORANDUM by the Chief Executive Officer or Board President of SDRMA and the authorized person for the ENTITY.

17. EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: ___________________ By:___________________________________

Special District Risk
Management Authority

Dated: ___________________ By:___________________________________

ENTITY Name

Staff Report

To: Board of Directors

From: Eric Dreikosen, District Manager

Date: September 8, 2026

Re: Preliminary Year-End Profit & Loss Financial Statements

Directors,

Please see the included pre-audit year-end *profit & loss budget to actuals* financial report for fiscal year 2025-2026. Please note, the associated financial statements solely represent operating revenue and expenditures for the fiscal year measured against the original operating budget approved by the Board of Directors. All data remains subject to change in the event any adjustments are identified during the annual fiscal audit.

At the time of this writing staff are still awaiting a final reconciliation of workers' compensation costs based on actual payroll amounts. Once completed, this amount will also be applied to FY 25-26 expenditures.

For the fiscal year, total operating revenue exceeded operating expenses by approximately $1.47 million compared to the budgeted net gain of approximately $437,000. Revenue drivers contributing to this larger than anticipated gain include but are not limited to:

- Total combined ad valorem tax revenue (revenue minus County-levied fees) exceeded budget forecasts by approximately $171,500. Notably, the Excess ERAF allocation was significantly higher than past years.
- Interest revenue from funds held in County Treasury exceeded budget forecasts by approximately $375,000, based on strong market returns on investment for the fiscal year.
- Total Pool and Recreation Program revenue exceeded budget forecasts by approximately $139,000.

General expenditures notes:

- Capital Reserves Designation (Board Designated Reserves) was budgeted at $100,000. However, this is not an actual expenditure and accordingly not recognized within the P&L statement. It is included in the budget to account for these desired reserves during budget preparation. An adjusting journal entry will be made on the balance sheet during the audit process.
- Just under $100,000 in 4850 wage reimbursements received from the District's workers' compensation insurance were recorded as a contra-expense, reducing the total stated expenditures but not actual total expenditures.

When the above factors are taken into account, it brings the fiscal year net gain to approximately $584,500, much more in line with anticipated results.

Of note, slightly over $1.03 million in unearned revenue for summer camp and pool fees were received during FY 25/26 and deferred to FY 26/27 revenue accordingly. This is the result of significant seasonal revenue drivers crossing two fiscal years.

For operational budget capital expenditures, we were able to complete the following capital projects and expenditures during the fiscal year:

- Replaced Tot Pool heater
- Replaced ADA pool chair lift
- Replaced fire station engine bay automatic door opener

The following planned capital expenditure was not completed (based on need) and was subsequently carried over to the 2026/2027 fiscal year budget:

- Replacement salt chlorine generator unit for pool.

Measure A:
As of 6/30/26, the District has approximately $303,800 in available Measure A funds with an additional $120,000 anticipated to be received this fiscal year *(Note: Additional Measure A funds are anticipated to be received at approximately the same annual funding amount through March 2031)*. A significant portion of the currently held funds (~$260K) have been designated for the main pool and tot pool replaster project to be completed in the coming months. Staff anticipates recommending remaining funds be designated towards rebuilding tennis courts 3 & 4 nearest the middle school during summer 2027.

OPEB Trust:
During FY 25/26 the District continued its practice of contributing $100K into the OPEB Trust account. As of 6/30/26, the OPEB Trust balance was stated at just over $1.175 million.

As of June 30, 2026, the cash balance in the District's General Fund was approximately $11.8 million. However, this total includes $375,100 in designated MWPA funds and $900,000 in Board Designated Reserves, bringing the net cash balance to $10.525 million.

In summary and taking all of the above information into account, the District managed to conclude the fiscal year with a positive financial performance, due in large part to property taxes, interest & investment revenue and recreation programs exceeding budgeted expectations as well as total expenditures coming in slightly lower than budgeted.

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	TOTAL		
	Jul '25 - Jun 26	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	2,265,926.54	2,208,000.00	102.62%
4110111 · PropTax - Admin Fee (Contra)	-30,489.94	-27,000.00	112.93%
4110115 · PropTax - Unitary	24,432.48	12,500.00	195.46%
4110120 · PropTax - Current Unsecured	39,353.34	32,000.00	122.98%
4110140 · ERAF - Excess	279,968.89	200,000.00	139.98%
4110145 · ERAF - PY/Reverse	30,740.14	15,000.00	204.93%
4110210 · PropTax - Supplemental Current	35,169.72	36,000.00	97.69%
4110215 · PropTax - Supplemental Unsecure	2,003.64	1,000.00	200.36%
4110225 · PropTax - Supplemental Redempt	1,317.95	1,000.00	131.8%
4110510 · PropTax - Prior Unsecured	2,867.89	1,000.00	286.79%
4120610 · Special Tax Assessment	1,885,807.14	1,879,032.00	100.36%
4120611 · Special Tax- Admin Fee (contra)	-3,644.00	-4,000.00	91.1%
4220115 · Building Plan Review	15,499.00	9,500.00	163.15%
4410125 · Interest- Co. Pooled Investment	380,113.14	5,000.00	7,602.26%
4410127 · Interest- ERAF Co. Pooled	1,882.27	100.00	1,882.27%
4410215 · Rental Income - Pool & Picnic	39,071.15	32,500.00	120.22%
4410225 · Rental Income - Community Ctr	11,201.48	5,000.00	224.03%
4511210 · HOPTR	7,251.13	7,500.00	96.68%
4570110 · Expense Reimbursements	540.00	500.00	108.0%
4631145 · Service Contract Revenue	120,932.00	117,169.00	103.21%
4631911 · Advertising Sales	5,400.76	4,500.00	120.02%
4631912 · Vending Sales	41,011.44	42,000.00	97.65%
4631914 · Community Events	27,650.40	21,700.00	127.42%
4631915 · Tennis	88,672.40	90,300.00	98.2%
4631917 · Pool Operating Rev	242,443.34	224,000.00	108.23%
4631918 · Pool Memberships	70,133.95	60,000.00	116.89%
4631919 · Adult Rec Programs	35,075.10	14,100.00	248.76%
4631920 · Summer Rec Programs	1,448,913.32	1,366,360.00	106.04%
4631922 · Youth Rec Programs	194,357.43	191,820.00	101.32%
4640321 · CSA 13 Contract Rev	807,468.00	774,860.00	104.21%
4710615 · Donations (General)	4,000.00	1,000.00	400.0%
4710631 · Paramedic Reimbursement	38,170.14	40,500.00	94.25%
4710642 · Miscellaneous Rev	1,987.01	400.00	496.75%
Total Revenue	8,115,227.25	7,363,341.00	110.21%
Expenditures			
5110110 · Salaries - Regular Staff	1,707,697.29	1,897,005.00	90.02%
5110210 · Salaries - PT/Seasonal/Temp	947,042.75	924,790.00	102.41%
5110310 · Acting Pay	23,029.58	7,500.00	307.06%
5110313 · Holiday Pay	39,236.27	48,585.00	80.76%
5110319 · FLSA Pay	14,368.85	28,748.00	49.98%
5120110 · Overtime Pay	545,429.39	150,500.00	362.41%
5130120 · Benefits - Group Medical	647,355.03	705,598.00	91.75%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	TOTAL		
	Jul '25 - Jun 26	Budget	% of Budget
5130130 · OPEB Trust Contribution	100,000.00	100,000.00	100.0%
5130510 · PERS - Pension	828,842.39	908,778.00	91.2%
5140115 · Workers Comp Ins.	112,004.73	185,532.00	60.37%
5140116 · 4850 Reimbursements (Contra)	-99,847.62	0.00	100.0%
5140130 · Physician Services	267.94	2,450.00	10.94%
5140140 · Social Security & Medicare	220,544.54	233,245.00	94.56%
5140145 · Unemployment Ins.	19,400.85	17,420.00	111.37%
5210120 · Consultant Fees	9,918.89	9,935.00	99.84%
5210122 · Marketing & Recruiting	51,323.70	57,800.00	88.8%
5210128 · Fingerprinting/Background	5,158.00	7,000.00	73.69%
5210131 · Legal Services	11,570.00	17,000.00	68.06%
5210146 · Indep. Contractor Fees	316,966.57	282,712.00	112.12%
5210210 · Audit & Accounting	16,200.00	17,500.00	92.57%
5210230 · Payroll Service Fees	19,377.75	15,800.00	122.64%
5210525 · Insurance - General	84,325.15	99,585.00	84.68%
5210725 · Telecom - Phone/Internet/Cable	12,869.39	12,720.00	101.17%
5210810 · Utilities - Gas & Electric	77,285.42	81,500.00	94.83%
5210815 · Garbage Removal	39,483.52	40,585.00	97.29%
5210825 · Utilities - Street Light Elec.	21,231.00	20,700.00	102.57%
5210835 · Utilities - Water & Sewer	83,480.32	73,500.00	113.58%
5210910 · Maint. - Vehicles	24,577.22	27,000.00	91.03%
5210915 · Maint. - Streetlights	4,504.78	3,975.00	113.33%
5210920 · MERA Operating	31,650.00	31,650.00	100.0%
5211110 · Janitorial Services	21,060.00	21,000.00	100.29%
5211125 · Community Landscape Contract	40,320.00	40,350.00	99.93%
5211140 · Vegetation Management	4,500.00	5,000.00	90.0%
5211220 · Equipment Rental	5,567.17	8,000.00	69.59%
5211315 · Professional Development	12,567.17	24,800.00	50.67%
5211325 · Conferences & Meetings	3,188.42	5,800.00	54.97%
5211330 · Memberships & Dues	11,418.98	13,320.00	85.73%
5211440 · Travel	483.33	2,800.00	17.26%
5211520 · Publications & Legal Notices	157.61	750.00	21.02%
5211528 · Tree Maint. & Services	15,675.00	20,000.00	78.38%
5211532 · Weed & Pest Control	3,300.00	3,800.00	86.84%
5211610 · County-Wide Fees	9,366.55	10,860.00	86.25%
5211710 · Long Term Debt - Principal	62,645.11	62,645.00	100.0%
5211715 · Long Term Debt - Interest	11,010.37	11,010.00	100.0%
5220110 · Admin & Office Supplies	21,462.38	23,500.00	91.33%
5220130 · Copier Lease & Printing	9,476.47	9,120.00	103.91%
5220210 · Equip. Maintenance/Replacement*	11,548.62	27,000.00	42.77%
5220215 · Pool Maintenance	18,193.99	20,000.00	90.97%
5220220 · Small Tools	726.86	2,500.00	29.07%
5220310 · Land & Buildings Maintenance	71,368.09	66,000.00	108.13%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	TOTAL		
	Jul '25 - Jun 26	Budget	% of Budget
5220610 · Gasoline/Fuel	3,512.67	5,000.00	70.25%
5220710 · Pool Chemicals	9,967.62	12,500.00	79.74%
5220810 · Miscellaneous Supplies	21,442.42	28,825.00	74.39%
5220819 · Rec Program Supplies & Services	282,561.02	305,780.00	92.41%
5220825 · Uniforms & Apparel	12,297.17	20,475.00	60.06%
5220826 · Vending Supplies	28,012.95	30,000.00	93.38%
5220827 · Janitorial Supplies	9,400.28	12,000.00	78.34%
5220910 · Capital Outlay - Improvements	0.00	8,500.00	0.0%
5220916 · Capital Outlay - New Equipment	26,175.02	15,500.00	168.87%
5220920 · Capital Reserves Designation	0.00	100,000.00	0.0%
Total Expenditures	6,642,698.97	6,925,948.00	95.91%
Net Gain/Loss	1,472,528.28	437,393.00	336.66%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	Park Dept		
	Jul '25 - Jun 26	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	904,104.69	880,992.00	102.62%
4110111 · PropTax - Admin Fee (Contra)	-12,165.49	-10,773.00	112.93%
4110115 · PropTax - Unitary	9,748.56	4,987.00	195.48%
4110120 · PropTax - Current Unsecured	15,701.98	12,768.00	122.98%
4110140 · ERAF - Excess	111,707.59	79,800.00	139.98%
4110145 · ERAF - PY/Reverse	12,265.32	5,985.00	204.93%
4110210 · PropTax - Supplemental Current	14,032.72	14,364.00	97.69%
4110215 · PropTax - Supplemental Unsecure	799.45	399.00	200.36%
4110225 · PropTax - Supplemental Redempt	525.87	399.00	131.8%
4110510 · PropTax - Prior Unsecured	1,144.29	399.00	286.79%
4120610 · Special Tax Assessment	462,742.56	462,236.00	100.11%
4120611 · Special Tax- Admin Fee (contra)	-892.78	-1,000.00	89.28%
4410125 · Interest- Co. Pooled Investment	151,665.14	1,995.00	7,602.26%
4410127 · Interest- ERAF Co. Pooled	751.03	100.00	751.03%
4511210 · HOPTR	2,893.20	2,992.00	96.7%
4710642 · Miscellaneous Rev	0.00	150.00	0.0%
Total Revenue	1,675,024.13	1,455,793.00	115.06%
Expenditures			
5110110 · Salaries - Regular Staff	314,383.39	316,790.00	99.24%
5110210 · Salaries - PT/Seasonal/Temp	3,565.00	14,400.00	24.76%
5120110 · Overtime Pay	0.00	500.00	0.0%
5130120 · Benefits - Group Medical	160,118.95	174,104.00	91.97%
5130130 · OPEB Trust Contribution	23,000.00	23,000.00	100.0%
5130510 · PERS - Pension	83,819.53	86,122.00	97.33%
5140115 · Workers Comp Ins.	19,040.80	31,597.00	60.26%
5140140 · Social Security & Medicare	23,185.45	25,370.00	91.39%
5140145 · Unemployment Ins.	3,253.85	890.00	365.6%
5210120 · Consultant Fees	6,637.64	5,860.00	113.27%
5210122 · Marketing & Recruiting	825.68	2,100.00	39.32%
5210131 · Legal Services	1,674.00	5,000.00	33.48%
5210210 · Audit & Accounting	4,049.99	4,375.00	92.57%
5210230 · Payroll Service Fees	2,637.22	1,200.00	219.77%
5210525 · Insurance - General	27,546.29	32,680.00	84.29%
5210725 · Telecom - Phone/Internet/Cable	2,297.76	2,400.00	95.74%
5210810 · Utilities - Gas & Electric	2,958.61	4,000.00	73.97%
5210815 · Garbage Removal	28,679.21	29,430.00	97.45%
5210835 · Utilities - Water & Sewer	50,059.06	40,000.00	125.15%
5210910 · Maint. - Vehicles	1,326.43	2,000.00	66.32%
5210920 · MERA Operating	3,165.00	3,165.00	100.0%
5211125 · Community Landscape Contract	40,320.00	40,350.00	99.93%
5211220 · Equipment Rental	5,567.17	8,000.00	69.59%
5211315 · Professional Development	400.00	2,000.00	20.0%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	Park Dept		
	Jul '25 - Jun 26	Budget	% of Budget
5211325 · Conferences & Meetings	527.52	1,250.00	42.2%
5211330 · Memberships & Dues	2,416.25	2,950.00	81.91%
5211440 · Travel	0.00	800.00	0.0%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211528 · Tree Maint. & Services	15,675.00	20,000.00	78.38%
5211532 · Weed & Pest Control	3,300.00	3,800.00	86.84%
5211610 · County-Wide Fees	999.14	1,100.00	90.83%
5211710 · Long Term Debt - Principal	62,645.11	62,645.00	100.0%
5211715 · Long Term Debt - Interest	11,010.37	11,010.00	100.0%
5220110 · Admin & Office Supplies	2,001.72	3,100.00	64.57%
5220130 · Copier Lease & Printing	1,146.12	910.00	125.95%
5220210 · Equip. Maintenance/Replacement*	8,711.76	8,500.00	102.49%
5220220 · Small Tools	423.49	2,000.00	21.18%
5220310 · Land & Buildings Maintenance	51,708.39	43,500.00	118.87%
5220610 · Gasoline/Fuel	3,096.10	4,000.00	77.4%
5220810 · Miscellaneous Supplies	571.36	2,000.00	28.57%
5220825 · Uniforms & Apparel	928.06	1,000.00	92.81%
5220827 · Janitorial Supplies	807.50	1,000.00	80.75%
5220920 · Capital Reserves Designation	0.00	14,000.00	0.0%
Total Expenditures	974,478.92	1,039,148.00	93.78%
Net Gain/Loss	**700,545.21**	**416,645.00**	**168.14%**

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	Recreation Dept		
	Jul '25 - Jun 26	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	489,440.13	476,928.00	102.62%
4110111 · PropTax - Admin Fee (Contra)	-6,585.83	-5,832.00	112.93%
4110115 · PropTax - Unitary	5,277.42	2,700.00	195.46%
4110120 · PropTax - Current Unsecured	8,500.32	6,912.00	122.98%
4110140 · ERAF - Excess	60,473.28	43,200.00	139.98%
4110145 · ERAF - PY/Reverse	6,639.87	3,240.00	204.93%
4110210 · PropTax - Supplemental Current	7,596.66	7,776.00	97.69%
4110215 · PropTax - Supplemental Unsecure	432.79	216.00	200.37%
4110225 · PropTax - Supplemental Redempt	284.66	216.00	131.79%
4110510 · PropTax - Prior Unsecured	619.46	216.00	286.79%
4410125 · Interest- Co. Pooled Investment	82,104.44	1,080.00	7,602.26%
4410127 · Interest- ERAF Co. Pooled	406.57		
4410215 · Rental Income - Pool & Picnic	39,071.15	32,500.00	120.22%
4410225 · Rental Income - Community Ctr	11,201.48	5,000.00	224.03%
4511210 · HOPTR	2,543.34	1,620.00	157.0%
4570110 · Expense Reimbursements	0.00	500.00	0.0%
4631911 · Advertising Sales	5,400.76	4,500.00	120.02%
4631912 · Vending Sales	41,011.44	42,000.00	97.65%
4631914 · Community Events	27,650.40	21,700.00	127.42%
4631915 · Tennis	88,672.40	90,300.00	98.2%
4631917 · Pool Operating Rev	242,443.34	224,000.00	108.23%
4631918 · Pool Memberships	70,133.95	60,000.00	116.89%
4631919 · Adult Rec Programs	35,075.10	14,100.00	248.76%
4631920 · Summer Rec Programs	1,448,913.32	1,366,360.00	106.04%
4631922 · Youth Rec Programs	194,357.43	191,820.00	101.32%
4710615 · Donations (General)	4,000.00	1,000.00	400.0%
4710642 · Miscellaneous Rev	1,987.01	250.00	794.8%
Total Revenue	2,867,650.89	2,592,302.00	110.62%
Expenditures			
5110110 · Salaries - Regular Staff	405,768.22	403,103.00	100.66%
5110210 · Salaries - PT/Seasonal/Temp	943,477.75	910,390.00	103.63%
5130120 · Benefits - Group Medical	128,166.94	124,790.00	102.71%
5130130 · OPEB Trust Contribution	11,000.00	11,000.00	100.0%
5130510 · PERS - Pension	101,983.80	105,271.00	96.88%
5140115 · Workers Comp Ins.	26,545.13	44,058.00	60.25%
5140130 · Physician Services	107.94		
5140140 · Social Security & Medicare	112,388.33	99,861.00	112.55%
5140145 · Unemployment Ins.	9,776.19	15,000.00	65.18%
5210120 · Consultant Fees	1,093.75	1,360.00	80.42%
5210122 · Marketing & Recruiting	48,490.00	51,700.00	93.79%
5210128 · Fingerprinting/Background	5,094.00	6,500.00	78.37%
5210131 · Legal Services	69.75	2,000.00	3.49%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	Recreation Dept		
	Jul '25 - Jun 26	Budget	% of Budget
5210146 · Indep. Contractor Fees	199,654.99	165,400.00	120.71%
5210210 · Audit & Accounting	4,049.99	4,375.00	92.57%
5210230 · Payroll Service Fees	11,138.87	13,000.00	85.68%
5210525 · Insurance - General	26,453.82	31,445.00	84.13%
5210725 · Telecom - Phone/Internet/Cable	2,825.43	3,050.00	92.64%
5210810 · Utilities - Gas & Electric	59,533.51	60,000.00	99.22%
5210815 · Garbage Removal	7,202.91	7,435.00	96.88%
5210835 · Utilities - Water & Sewer	23,673.36	23,500.00	100.74%
5211110 · Janitorial Services	21,060.00	21,000.00	100.29%
5211315 · Professional Development	12,092.17	12,800.00	94.47%
5211325 · Conferences & Meetings	2,012.10	3,150.00	63.88%
5211330 · Memberships & Dues	2,976.60	4,130.00	72.07%
5211440 · Travel	483.33	1,500.00	32.22%
5211520 · Publications & Legal Notices	0.00	250.00	0.0%
5211610 · County-Wide Fees	1,844.14	2,580.00	71.48%
5220110 · Admin & Office Supplies	16,675.12	15,000.00	111.17%
5220130 · Copier Lease & Printing	6,159.73	5,930.00	103.87%
5220215 · Pool Maintenance	18,193.99	20,000.00	90.97%
5220310 · Land & Buildings Maintenance	15,322.90	15,000.00	102.15%
5220710 · Pool Chemicals	9,967.62	12,500.00	79.74%
5220819 · Rec Program Supplies & Services	282,561.02	305,780.00	92.41%
5220825 · Uniforms & Apparel	7,995.14	8,000.00	99.94%
5220826 · Vending Supplies	28,012.95	30,000.00	93.38%
5220827 · Janitorial Supplies	8,320.63	10,000.00	83.21%
5220910 · Capital Outlay - Improvements	0.00	8,500.00	0.0%
5220916 · Capital Outlay - New Equipment	18,401.04	15,500.00	118.72%
5220920 · Capital Reserves Designation	0.00	6,000.00	0.0%
Total Expenditures	2,580,573.16	2,580,858.00	99.99%
Net Gain/Loss	**287,077.73**	**11,444.00**	**2,508.54%**

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	Fire Dept		
	Jul '25 - Jun 26	Budget	% of Budget
Revenue			
4110110 · PropTax - Current Secured	872,381.72	850,080.00	102.62%
4110111 · PropTax - Admin Fee (Contra)	-11,738.62	-10,395.00	112.93%
4110115 · PropTax - Unitary	9,406.50	4,813.00	195.44%
4110120 · PropTax - Current Unsecured	15,151.04	12,320.00	122.98%
4110140 · ERAF - Excess	107,788.02	77,000.00	139.98%
4110145 · ERAF - PY/Reverse	11,834.95	5,775.00	204.93%
4110210 · PropTax - Supplemental Current	13,540.34	13,860.00	97.69%
4110215 · PropTax - Supplemental Unsecure	771.40	385.00	200.36%
4110225 · PropTax - Supplemental Redempt	507.42	385.00	131.8%
4110510 · PropTax - Prior Unsecured	1,104.14	385.00	286.79%
4120610 · Special Tax Assessment	1,398,839.58	1,392,571.00	100.45%
4120611 · Special Tax- Admin Fee (contra)	-2,703.85	-2,900.00	93.24%
4220115 · Building Plan Review	15,499.00	9,500.00	163.15%
4410125 · Interest- Co. Pooled Investment	146,343.56	1,925.00	7,602.26%
4410127 · Interest- ERAF Co. Pooled	724.67		
4511210 · HOPTR	1,814.59	2,888.00	62.83%
4631145 · Service Contract Revenue	120,932.00	117,169.00	103.21%
4640321 · CSA 13 Contract Rev	807,468.00	774,860.00	104.21%
4710631 · Paramedic Reimbursement	38,170.14	40,500.00	94.25%
Total Revenue	3,547,834.60	3,291,121.00	107.8%
Expenditures			
5110110 · Salaries - Regular Staff	987,545.68	1,177,112.00	83.9%
5110310 · Acting Pay	23,029.58	7,500.00	307.06%
5110313 · Holiday Pay	39,236.27	48,585.00	80.76%
5110319 · FLSA Pay	14,368.85	28,748.00	49.98%
5120110 · Overtime Pay	545,429.39	150,000.00	363.62%
5130120 · Benefits - Group Medical	359,069.14	406,704.00	88.29%
5130130 · OPEB Trust Contribution	66,000.00	66,000.00	100.0%
5130510 · PERS - Pension	643,039.06	717,385.00	89.64%
5140115 · Workers Comp Ins.	66,418.80	109,877.00	60.45%
5140116 · 4850 Reimbursements (Contra)	-99,847.62		
5140130 · Physician Services	160.00	2,450.00	6.53%
5140140 · Social Security & Medicare	84,970.76	108,014.00	78.67%
5140145 · Unemployment Ins.	6,370.81	1,530.00	416.39%
5210120 · Consultant Fees	2,187.50	2,715.00	80.57%
5210122 · Marketing & Recruiting	2,008.02	4,000.00	50.2%
5210128 · Fingerprinting/Background	64.00	500.00	12.8%
5210131 · Legal Services	9,826.25	10,000.00	98.26%
5210146 · Indep. Contractor Fees	117,311.58	117,312.00	100.0%
5210210 · Audit & Accounting	8,100.02	8,750.00	92.57%
5210230 · Payroll Service Fees	5,601.66	1,600.00	350.1%
5210525 · Insurance - General	30,325.04	35,460.00	85.52%

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	Fire Dept		
	Jul '25 - Jun 26	Budget	% of Budget
5210725 · Telecom - Phone/Internet/Cable	7,746.20	7,270.00	106.55%
5210810 · Utilities - Gas & Electric	14,793.30	17,500.00	84.53%
5210815 · Garbage Removal	3,601.40	3,720.00	96.81%
5210835 · Utilities - Water & Sewer	9,747.90	10,000.00	97.48%
5210910 · Maint. - Vehicles	23,250.79	25,000.00	93.0%
5210920 · MERA Operating	28,485.00	28,485.00	100.0%
5211140 · Vegetation Management	4,500.00	5,000.00	90.0%
5211315 · Professional Development	75.00	10,000.00	0.75%
5211325 · Conferences & Meetings	648.80	1,400.00	46.34%
5211330 · Memberships & Dues	6,026.13	6,240.00	96.57%
5211440 · Travel	0.00	500.00	0.0%
5211520 · Publications & Legal Notices	157.61	250.00	63.04%
5211610 · County-Wide Fees	6,023.27	6,680.00	90.17%
5220110 · Admin & Office Supplies	2,785.54	5,400.00	51.58%
5220130 · Copier Lease & Printing	2,170.62	2,280.00	95.2%
5220210 · Equip. Maintenance/Replacement*	2,836.86	18,500.00	15.33%
5220220 · Small Tools	303.37	500.00	60.67%
5220310 · Land & Buildings Maintenance	4,336.80	7,500.00	57.82%
5220610 · Gasoline/Fuel	416.57	1,000.00	41.66%
5220810 · Miscellaneous Supplies	20,871.06	26,825.00	77.81%
5220825 · Uniforms & Apparel	3,373.97	11,475.00	29.4%
5220827 · Janitorial Supplies	272.15	1,000.00	27.22%
5220916 · Capital Outlay - New Equipment	7,773.98		
5220920 · Capital Reserves Designation	0.00	80,000.00	0.0%
Total Expenditures	3,061,411.11	3,280,767.00	93.31%
Net Gain/Loss	**486,423.49**	**10,354.00**	**4,697.93%**

Marinwood Community Services District
Profit & Loss Budget vs. Actual
Fiscal Year 2025-2026

	Streetlights		
	Jul '25 - Jun 26	Budget	% of Budget
Revenue			
4120610 · Special Tax Assessment	24,225.00	24,225.00	100.0%
4120611 · Special Tax- Admin Fee (contra)	-47.37	-100.00	47.37%
4570110 · Expense Reimbursements	540.00		
Total Revenue	24,717.63	24,125.00	102.46%
Expenditures			
5210825 · Utilities - Street Light Elec.	21,231.00	20,700.00	102.57%
5210915 · Maint. - Streetlights	4,504.78	3,975.00	113.33%
5211610 · County-Wide Fees	500.00	500.00	100.0%
Total Expenditures	26,235.78	25,175.00	104.21%
Net Gain/Loss	**-1,518.15**	**-1,050.00**	**144.59%**

Marinwood Community Services District
Fiscal Year 2025-2026 Year-End P&L Budget-to-Actuals Summary and Variance Notes

GL Number	GL Description	Summary Notes:

All Depts:

4410125	Interest - Co. Pooled	*County Treasury interest & investment gains far exceeded expectations for fiscal year.*
5140145	Unemployment Ins.	*Includes Penalties & Interest caused by ADP late filings. Reimbursed by ADP*
5210230	Payroll Service Fess	*Includes unplanned transition costs to new payroll provider & late State tax filing clean-up*

PARK DEPT:

5210120	Consultant Fees	*Includes consultant for irrigation repairs and system-wide upgrades*
5210835	Water & Sewer	*Includes final adjusted bill from disputed irrigation leak from FY 24/25*
5220310	Land & Bldg Maint	*Includes: unplanned maint. facility fence re-stain; extensive irrigation repairs & upgrades*

RECREATION:

4410225	Rental - Comm. Ctr	*Includes facility use revenue from Big Alta trail race weekend*
4631919	Adult Rec Programs	*Includes higher than anticipated participation and new programs added mid-year*

FIRE DEPT:

5110110*	Salaries - Regular	*Represents position vacancies*
*		*Other variances related to position vacancies (Acting Pay, Holiday Pay, FLSA, Benefits, etc.)*
5120110	Overtime	*Vacant positions and back-fill of long-term injuries in addition to use of SRFD personnel*
5220210	Equip Maint/Replace	*Lower in-house engine maint (outsourced); budgeted hose replacement not needed*
5220916	Cap. Outlay - New	*Unplanned engine bay door opener replacement*

Staff Report

To: Board of Directors

From: Eric Dreikosen, District Manager

Date: September 8, 2026

Re: Review of Strategic Financial Priorities and Current Financial Status

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Directors,

During the August 2026 board meeting, a future agenda item was presented to review and discuss the District's established strategic financial priorities. Additionally, it was requested the Board discuss the District's current Board Designated Reserves. The below information was prepared to provide background as well as current status on these initiatives.

Background and Progress on Strategic Financial Priorities:

In 2016, with the introduction of three new board members and the recent appointment of a new district manager, the Board of Directors self-engaged an analysis of the District's overall financial status to identify strategic priorities aimed to improve and ensure long-term fiscal sustainability while also maintaining current operational and capital needs. At the time, the District was facing significant financial challenges. Strategic priorities included:

- Increase and stabilize the general fund balance
- Address long-term accrued Pension and Other Post Employment Benefit (OPEB) debt liabilities
- Address immediate needs of deferred capital expenditures
- Establish reserve fund accounts (I.e.: Emergency/Contingency Fund; Capital Improvement & Replacement Fund; Budget Stabilization Fund; etc.)

General Fund Stabilization:
As of fiscal year-end June 30, 2016, the District had a general fund balance of less than $2 million. Stabilizing the general fund was identified as the top financial priority.

By October 2016 (FY 16/17) the District had to once again continue its long-standing practice of soliciting a dry period loan from the County due to insufficient cash holdings. This practice repeated itself in FY 17/18. Finally, in FY 18/19 the District was able to maintain a consistent positive cash balance and for the first time in many years the District no longer required a dry-period loan.

The District has made tremendous gains in stabilizing and increasing the general fund balance throughout the subsequent years, while also withstanding lean years in which fees for service revenue were significantly reduced due to Covid-related impacts.

As of fiscal year-end June 30, 2026, the general fund balance was stated at approximately $11.8 million. It should be noted, however, this figure includes restricted revenue of approximately $375K designated for Marin Wildfire Prevention Authority (MWPA) project expenditures as well as $900K held as Board Designated Reserves (addressed later in this report).

Short-term Debt:
In July 2021 the District solicited a loan for the partial funding of construction costs for the Park Maintenance Facility. The loan amount was $650K with an interest rate of 2.34%.

As of June 30, 2026, this loan has a remaining principal balance of approximately $408K with an annual loan installment payment (principal & interest) in the amount of $73,655. A final payment is scheduled for July 2031. In July 2027 the District will have an option to pay the remainder of the principal balance (~ $343,700) without penalty, saving approximately $16.5K in future interest payments.

Accrued Long-term Debt:
As of June 30, 2018, the District's long-term debt liabilities included:

- Unfunded Net Pension Liability: $4,729,271
- Other Post Employment Benefits (OPEB): $6,461,068

As of June 30, 2025 (most recent year audited), the District's long-term debt liabilities include:

- Unfunded Net Pension Liability: $6,292,856
- Other Post Employment Benefits (OPEB): $5,061,394

OPEB Trust:
In an effort to begin addressing the long-term debt liabilities listed above, in December 2016 the Board of Directors formally authorized an OPEB Trust investment account be established with the California Employers' Retirement Benefit Trust (CERBT). Funds held in the account essentially counteract the District's gross OPEB debt to calculate the District's net OPEB debt with each annual OPEB actuarial valuation report and corresponding fiscal year financial audit. In accordance with IRS guidelines, funds held in this account can only be withdrawn and used towards retiree health benefits expenditures.

Beginning with FY 17/18, the District began making regular contributions into the trust with an initial budgeted allocation of $60,000. In FY 18/19 and for each subsequent fiscal year thereafter, the District's budgeted allocation increased to $100,000. Bear in mind, this is still far below the Actuarily Determined Annual Contribution (ADC) amount of approximately $400,000 in annual Trust contributions. Meaning, if the District were to contribute the full ADC each year, the debt would cease growing and, dependent on Trust investment outcomes, the District's OPEB debt would be fully funded within the actuarial amortization period of 14 years.

As of June 30, 2026, the District's OPEB Trust balance was stated at approximately $1.175 million.

Reserve Accounts:
From the District's inception in 1960 through 2016, Marinwood CSD had yet to establish any formal reserve accounts/funds. While still lacking formal reserve funds typically maintained by public agencies, the District has made some progress towards this financial priority over the past decade.

Board Designated Reserves:
Also beginning with FY 17/18, the Board authorized $100,000 be allocated as "Board Designated Reserves." This amount was incorporated into the annual operating budget and, based on year-end financial performance, was formally recognized on the balance sheet as of fiscal year-end 6/30/18. This amount has been incorporated into all subsequent annual budgets and the District has been able to recognize these allocations each year based on year-end financial performances.

Unlike the above referenced OPEB Trust account, Board Designated Reserves funds are not held in a separate account. They currently remain within the District's general fund held with the County Treasury. However, they are recognized on the District's balance sheet as well as the District's independent annual financial audits as restricted "Board Designated Reserves."

As of 6/30/26, the balance sheet recognizes $900,000 allocated as Board Designated Reserves. It is anticipated an additional $100,000 will be recognized with the close of the 26/27 fiscal year.

Capital Investments:
Throughout the past decade the District has recognized the importance of maintaining capital investments and expenditures to the extent possible and practical while also addressing the other financial priorities detailed above. The District's policy as to what is recognized as capital expenditures is any single item/complimentary items or projects in excess of $5000 and greater than 1-year expected service life.

Since FY 19/20 the District has expended over $3.29 million in needed P&R-related capital needs and $430K in Fire-related capital needs.

The most prominent of the P&R capital expenditures was for the Park Maintenance Facility Replacement project at a total cost of approximately $1.89 million. This project represented the largest capital infrastructure investment by the District since the community center and fire station were remodeled in 1992.

In addition to the park maintenance facility, other large initiatives included the Emergency Creek Bank Slide Repair ($774K) and the Marinwood Park Play Structure Replacement ($232K) projects.

Beyond the aforementioned projects, other P&R capital expenditures and investments have included but are not limited to:

- Community Center Maintenance & Improvements (main hall floor refurbishment; main room divider replacement; bathroom fixture upgrades, HVAC replacement(s); exterior painting & wood restoration; exterior patio repairs)
- Pool Complex Maintenance & Improvements (pool cover replacement; shower replacement; pool pump assembly replacement; pool heaters replacement; ADA pool chair replacement)
- Park Infrastructure and Maintenance (Marinwood Park underground storm drain infrastructure; tennis court maintenance and repairs; Ventrac multi-purpose tractor; utility vehicle replacement)

  For FY 26/27, staff have budgeted for the pool replaster project, replacement of community center AC unit, pool chlorine generator replacement, parking lot surface repairs and restoration.

Fire Department capital expenditures since FY 19/20 have included but are not limited to:

- Fire Station Maintenance & Improvements (bunk room renovation, back-up generator replacement, new turnout extractor & drying system, engine bay door opener replacement)
- Operational Equipment (harness rescue system, thermal camera, hi-band radios replacement)
- Apparatus* (E658 pump system replacement)
  ** In 2015 the District purchased a new Type I fire engine, for which annual loan installment payments were made through FY 24/25.*

  For FY 26/27, there are currently no budgeted capital expenditures.

Moving Forward:
Despite significant progress made towards the established strategic financial priorities during the past decade, the District must remain diligent in fully realizing these goals.

As such, staff is seeking input from the Board as to any suggested updates or re-prioritization of the above strategic financial priorities as the District continues to strive for long-term financial stability and sustainability.

Given the District’s ability to better stabilize the general fund over the past several years, staff recommends focus now be placed on the further establishment of formal reserve funds to be held in separate low-risk investment accounts. Additionally, the District should pursue means to better address Pension and OPEB long-term liability concerns. Both of these priorities remain essential to ensuring the long-term fiscal sustainability of the District.

However, it is critical these efforts remain balanced with continuing to maintain District operational needs while also being able to continue addressing needed capital expenditures and investments as well as staff retention and recruitments concerns.

Additionally, consideration should given to the District’s efforts to consolidate fire services responsibilities via a potential contract for staffing services and, ideally, dissolution of legal jurisdiction via a formal merger with a larger and better resourced fire department/agency. Both of these potential outcomes will have an impact on the District’s long-term finances which are still yet to be fully known and identified.

MARINWOOD BOARD OF DIRECTORS – FIRE CHIEF'S REPORT

Abraham Roman, Fire Chief **Meeting Date: September 8, 2026**

- **Concerns resurface about August 13, 2024, Blackstone Canyon fire.** The fire was caused by reckless, and possibly intentional, behavior by an overnight camper and required fire crews approximately eight hours to extinguish and complete overhaul operations. The individual responsible was eventually apprehended. Recently, neighbors have reported seeing the same individual back in the area. District Manager Dreikosen has contacted the Sheriff's Department, and deputies have been searching for the individual. Additionally, rangers have hiked the area, and the Sheriff's drone has conducted aerial surveys.

  The San Rafael Fire Department's drone has begun conducting regular aerial patrols of the Blackstone Canyon area to monitor for suspicious activity and unauthorized encampments.

- **Fire Station Staffing Report.** Below is a graphic showing certain staffing matters for the month of August:
  - *Number of shifts each month that Marinwood has only have two firefighters on duty*
  - *Number of mandatory overtime shifts each month*
  - *Number of hours each firefighter works overtime each month*

August 2026

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
						1 C: Correa E: Smith FF:
2 C: Correa E: Brackett FF:	3 C: Brackett E: Day FF:	4 C: Brackett E: Day FF:	5 C: Papa E: Day FF: Newman	6 C: Papa E: Smith FF: Newman	7 C: Correa E: Smith FF:	8 C: Correa E: Smith FF:
9 C: Papa E: Day FF: SNR CAPT	10 C: Brackett E: Day FF: SNR FF/PM	11 C: Papa E: Brackett FF: Newman	12 C: Papa E: SNR ENG FF: Newman	13 C: Correa E: Smith FF:	14 C: Correa E: Smith FF:	15 C: Brackett E: Day FF:
16 C: Brackett E: Day FF: Newman	17 C: Papa E: Brackett FF: Newman	18 C: Papa E: Smith FF: Newman	19 C: Correa E: Smith FF: Papa	20 C: Correa E: Smith FF:	21 C: Brackett E: Day FF: SNR ENG	22 C: Correa E: Day FF:
23 C: Papa E: SNR CAPT FF: Newman	24 C: Papa E: SNR CAPT FF: Newman	25 C: Correa E: Smith FF: Newman	26 C: Correa E: Smith FF: Brackett	27 C: Brackett E: Day FF: Correa	28 C: Brackett E: Day FF: SNR ENG	29 C: Correa E: Day FF: Newman
30 C: Smith E: Day FF: Newman	31 C: Correa E: Smith FF: Newman					

E58 Staffed 2-0:	11 days
E58 Staffed 3-0:	20 days
MRW Mandatory OT	10
MRW Voluntary OT	8
SNR Overtime	7

	Normal Duty Days	Total Days Worked	Extra Days Worked	Scheduled Vacations	Voluntary Overtime	Mandatory Overtime
Correa	11	13	2	0	1	2
Papanikolaou	10	9	-1	2	1	1
Brackett	10	12	2	2	3	1
Smith	11	12	1	1	0	3
Day	10	13	3	0	0	3
Newman	10	13	3	0	3	0

Visual graphic prepared by Battalion Chief Anthony Alviso

- **San Rafael and Marinwood explore next steps for fire and emergency medical services.** Recent meetings between Marinwood and San Rafael officials have resulted in meaningful progress. All parties agree that resolving the immediate issues of staffing and recruitment can occur through innovative strategies that will be brought before the elected bodies of both agencies soon. District Manager Dreikosen will have updates at future meetings.

<u>Friday, September 11, 2026, Schedule of Activities</u>

<u>6:58 a.m. Memorial Ceremony.</u> You are invited to attend the San Rafael Fire Department Remembrance Ceremony that will take place at 6:58 a.m., marking the time the attacks forever changed our nation. It will take place in front of Station 54 located at 46 Castro Avenue. This will include a traditional bagpiper processional, opening remarks and commemorative speeches, a solemn reading of all the names of the 343 fallen firefighters, & a moment of reflection and remembrance.

<u>10:00 a.m. Ceremony at Lauren's Place.</u> Later in the day from 10:00 a.m. to 2:00 p.m., members of the San Rafael Fire Department will host a community remembrance at Lauren's Place located in the courtyard next to 941 Fourth Street, across from Court Street Plaza.

Lauren's Place honors Lauren Grandcolas, a San Rafael resident who was among the passengers killed aboard United Airlines Flight 93 on September 11, 2001. Lauren was traveling home to California that morning and was three months pregnant with her and her husband Jack's first child. She was 38 years old.

The courage and collective actions of the passengers and crew prevented the hijacked aircraft from reaching its intended target. Today, Lauren's Place serves as San Rafael's own deeply personal connection to 9/11, honoring Lauren and the heroism of those aboard Flight 93.

- **September is National Preparedness Month. Disasters do not wait, be prepared now!** Emergencies don't send a save-the-date. Whether it's wildfire, earthquake, flooding, or severe weather, the best time to prepare is *before* you need to. This September, take a few simple steps to protect yourself, your family, and your community.

- ✓ Stay informed – Sign up for Alert Marin Emergency.MarinCounty.gov
- ✓ Maintain situational awareness – sign up for PulsePoint https://www.pulsepoint.org/
- ✓ Build a kit
- ✓ Make a plan
- ✓ Know your neighbors

Additional information and helpful resources can be found here:
https://www.cityofsanrafael.org/emergency-management/

Prepared by Emergency Management Coordinator Daniel Ochoa

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

RECREATION ACTIVITY REPORT

Summer Camp Conclusion

Marinwood's Summer Camp Program concluded on Friday, August 14th after 9 fun-filled weeks. This summer we ran 13 different age group camps each day for kids ranging from 3 years through entering 7th grade. Additionally, we offered over 15 different contracted specialty camps throughout the summer, which included soccer, babysitter training, LEGO engineering, flag football, robotics, computer coding, pickleball, moviemaking, basketball, jazz performance, tennis, and Dungeons & Dragons.

For kids too old for summer camp but too young to get hired as staff members, we offered our Counselors-in-Training and Guards-in-Training programs (entering 8th grade – 14 years). This year saw a significant rise in CIT & GIT enrollment.

Our program offered camp to around 500 kids each day and swim lessons to around 100 kids. Over the course of the summer, our summer camp program served 1,800 individual kids and our swim lesson program served over 420 individual kids.

To put on our summer program, we employed ~250 high school and college age seasonal staff members (~200 camp staff and ~50 pool staff). Both our camp staff and pool staff were stellar this summer.

Overall, the summer went extremely well. The energy felt especially high and the camaraderie—both between campers and among our staff members—was palpable. While we had the usual number of minor injuries, behavioral issues, and demanding parents to contend with, the summer seemed to glide by with no major hiccups. I want to thank Robyn, John Paul, and Carolyn for putting in the long days, the countless hours of prep and training, and continually setting a great example of hard work, conscientiousness, and dedication for our young part-time staff. I couldn't ask for a better crew to pull off the summer with.

Music in the Park

Our final Music in the Park concert of the summer took place on Friday, August 21st and featured folk/bluegrass band Late for the Train. The band, which also performed for our concert series last year, was terrific and had the crowd dancing and singing along. They played a mix of originals and familiar covers and brought a great energy for our final summer show. The event also featured food for sale by Marinwood Market, ice cream from Curtis Silberman, and other beverages and snacks sold by Marinwood staff. This was easily one of our most well-attended events and we are very pleased with how it went.

Our next community event will be our annual Halloween Harvest Festival on Friday, October 9th in the park, which will feature carnival games, a pumpkin patch, bounce houses, and lots of candy and prizes.

Post-Summer Cleanup

In the weeks following the conclusion of our camp program the Recreation Staff has been hard at work cleaning, organizing, and storing all the camp supplies for the school year. The community center has been transformed from “summer mode” to “fall mode” and everything is ready for the start of our fall adult and youth classes.

Programs taking place this fall include the Preschool, Tae Kwon Do, Mah Jongg, Zumba, White Crane Silat, Senior Stroll, Art for kids, Babysitter’s Training, CPR/First Aid, Tech Talk Seminars for Seniors, and Dungeon & Dragons.

PARKS MAINTENANCE ACTIVITY REPORT

<u>Post-Summer Community Center Repairs</u>
The Parks Maintenance Staff spent time the past few weeks preparing the community center for the start of our Preschool Program and other fall classes. Work included touching up paint, cleaning all the vents, installing a new kitchen door, pressure washing the patios, repairing several tables, and fixing some minor plumbing issues.

<u>Turf Rehabilitation</u>
The staff continues to work on rehabilitating the turf after the heavy summer foot traffic. They are currently aerating all the fields, adding topsoil, spreading seed, and inspecting and adjusting the sprinklers to ensure optimal coverage. We will be blocking off the most damaged sections of the turf for weeks at a time to allow the new seeds to take root.

<u>Creek & Open Space Inspections</u>
Staff have begun pre-rainy season inspections of the creek and open space drainage infrastructure to note any undesirable conditions to address before any big storms. So far, we have observed some down trees across the creek and some culverts and v-ditches that need to be cleared, but nothing unexpected. We aim to have all the issues addressed in the next few weeks.

<u>Erosion Control in Miller Creek</u>
Over the next few months, as weather and creek levels allow, staff will begin our annual erosion control efforts in select areas of Miller Creek where damage is occurring. We will be further fortifying areas addressed in past years and working on a couple new spots, adding willow shoots and other plantings while also removing invasive species.

<u>Roof Maintenance</u>
In the coming weeks the staff will also be assessing the roofs and cleaning all the gutters and downspouts to make sure everything is in good working condition.

<u>Daily/Weekly Tasks:</u>
-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
-Check and adjust pool chemistry
-Mow, edge, and blow in all 3 parks
-Check playground equipment in all 3 playgrounds for damage/vandalism