# Marinwood Community Services District
## Operating Budget: 2026-2027

| | Park Dept | Recreation Dept | Fire Dept | Streetlights | TOTAL |
|---|---|---|---|---|---|
| | Jul '26 - Jun 27 | Jul '26 - Jun 27 | Jul '26 - Jun 27 | Jul '26 - Jun 27 | Jul '26 - Jun 27 |
| **Revenue** | | | | | |
| **4110110 · PropTax - Current Secured** | 985,452.00 | 489,264.00 | 833,134.00 | | 2,307,850.00 |
| **4110111 · PropTax - Admin Fee (Contra)** | -13,023.00 | -6,466.00 | -11,011.00 | | -30,500.00 |
| **4110115 · PropTax - Unitary** | 5,337.00 | 2,650.00 | 4,513.00 | | 12,500.00 |
| **4110120 · PropTax - Current Unsecured** | 13,664.00 | 6,784.00 | 11,552.00 | | 32,000.00 |
| **4110140 · ERAF - Excess** | 85,400.00 | 42,400.00 | 72,200.00 | | 200,000.00 |
| **4110145 · ERAF - PY/Reverse** | 6,405.00 | 3,180.00 | 5,415.00 | | 15,000.00 |
| **4110210 · PropTax - Supplemental Current** | 15,372.00 | 7,632.00 | 12,996.00 | | 36,000.00 |
| **4110215 · PropTax - Supplemental Unsecure** | 427.00 | 212.00 | 361.00 | | 1,000.00 |
| **4110225 · PropTax - Supplemental Redempt** | 427.00 | 212.00 | 361.00 | | 1,000.00 |
| **4110510 · PropTax - Prior Unsecured** | 427.00 | 212.00 | 361.00 | | 1,000.00 |
| **4120610 · Special Tax Assessment** | 476,628.00 | | 1,438,993.00 | 24,225.00 | 1,939,846.00 |
| **4120611 · Special Tax- Admin Fee (contra)** | -1,000.00 | | -2,900.00 | -100.00 | -4,000.00 |
| **4220115 · Building Plan Review** | | | 9,500.00 | | 9,500.00 |
| **4410125 · Interest- Co. Pooled Investment** | 2,135.00 | 1,060.00 | 1,805.00 | | 5,000.00 |
| **4410127 · Interest- ERAF Co. Pooled** | 100.00 | | | | 100.00 |
| **4410215 · Rental Income - Pool & Picnic** | | 35,000.00 | | | 35,000.00 |
| **4410225 · Rental Income - Community Ctr** | | 7,500.00 | | | 7,500.00 |
| **4511210 · HOPTR** | 3,202.00 | 1,590.00 | 2,708.00 | | 7,500.00 |
| **4570110 · Expense Reimbursements** | | 500.00 | | | 500.00 |
| **4631145 · Service Contract Revenue** | | | 122,460.00 | | 122,460.00 |
| **4631911 · Advertising Sales** | | 4,500.00 | | | 4,500.00 |
| **4631912 · Vending Sales** | | 42,000.00 | | | 42,000.00 |
| **4631914 · Community Events** | | 28,700.00 | | | 28,700.00 |
| **4631915 · Tennis** | | 90,000.00 | | | 90,000.00 |
| **4631917 · Pool Operating Rev** | | 235,000.00 | | | 235,000.00 |
| **4631918 · Pool Memberships** | | 70,000.00 | | | 70,000.00 |
| **4631919 · Adult Rec Programs** | | 17,890.00 | | | 17,890.00 |
| **4631920 · Summer Rec Programs** | | 1,434,840.00 | | | 1,434,840.00 |
| **4631922 · Youth Rec Programs** | | 179,920.00 | | | 179,920.00 |
| **4640321 · CSA 13 Contract Rev** | | | 825,858.00 | | 825,858.00 |
| **4710615 · Donations (General)** | | 1,000.00 | | | 1,000.00 |
| **4710631 · Paramedic Reimbursement** | | | 40,500.00 | | 40,500.00 |
| **4710642 · Miscellaneous Rev** | 150.00 | 250.00 | | | 400.00 |
| **Total Revenue** | 1,581,103.00 | 2,695,830.00 | 3,368,806.00 | 24,125.00 | 7,669,864.00 |
| **Expenditures** | | | | | |
| **5110110 · Salaries - Regular Staff** | 337,602.00 | 432,405.00 | 1,168,334.00 | | 1,938,341.00 |
| **5110210 · Salaries - PT/Seasonal/Temp** | 21,120.00 | 895,405.00 | | | 916,525.00 |
| **5110310 · Acting Pay** | | | 7,500.00 | | 7,500.00 |
| **5110313 · Holiday Pay** | | | 47,772.00 | | 47,772.00 |
| **5110319 · FLSA Pay** | | | 28,372.00 | | 28,372.00 |
| **5120110 · Overtime Pay** | 500.00 | | 150,000.00 | | 150,500.00 |
| **5130120 · Benefits - Group Medical** | 179,305.00 | 131,510.00 | 456,990.00 | | 767,805.00 |
| **5130130 · OPEB Trust Contribution** | 18,000.00 | 10,000.00 | 72,000.00 | | 100,000.00 |
| **5130510 · PERS - Pension** | 92,435.00 | 116,380.00 | 724,465.00 | | 933,280.00 |
| **5140115 · Workers Comp Ins.** | 34,395.00 | 42,090.00 | 122,020.00 | | 198,505.00 |
| **5140130 · Physician Services** | | | 2,450.00 | | 2,450.00 |
| **5140140 · Social Security & Medicare** | 27,480.00 | 100,900.00 | 107,250.00 | | 235,630.00 |
| **5140145 · Unemployment Ins.** | 1,060.00 | 15,000.00 | 1,530.00 | | 17,590.00 |
| **5210120 · Consultant Fees** | 6,980.00 | 1,975.00 | 3,950.00 | | 12,905.00 |

Adopted by Board of Directors: May 12, 2026

# Marinwood Community Services District
## Operating Budget: 2026-2027

| | Park Dept | Recreation Dept | Fire Dept | Streetlights | TOTAL |
|---|---|---|---|---|---|
| | Jul '26 - Jun 27 | Jul '26 - Jun 27 | Jul '26 - Jun 27 | Jul '26 - Jun 27 | Jul '26 - Jun 27 |
| 5210122 · Marketing & Recruiting | 3,350.00 | 56,170.00 | 5,300.00 | | 64,820.00 |
| 5210128 · Fingerprinting/Background | | 6,500.00 | 1,750.00 | | 8,250.00 |
| 5210131 · Legal Services | 10,000.00 | 2,000.00 | 10,000.00 | | 22,000.00 |
| 5210146 · Indep. Contractor Fees | | 185,275.00 | 120,831.00 | | 306,106.00 |
| 5210210 · Audit & Accounting | 4,375.00 | 4,375.00 | 8,750.00 | | 17,500.00 |
| 5210230 · Payroll Service Fees | 2,400.00 | 15,000.00 | 4,000.00 | | 21,400.00 |
| 5210525 · Insurance - General | 34,985.00 | 33,500.00 | 38,325.00 | | 106,810.00 |
| 5210725 · Telecom - Phone/Internet/Cable | 2,400.00 | 3,260.00 | 7,500.00 | | 13,160.00 |
| 5210810 · Utilities - Gas & Electric | 3,500.00 | 63,000.00 | 16,500.00 | | 83,000.00 |
| 5210815 · Garbage Removal | 30,250.00 | 7,725.00 | 3,860.00 | | 41,835.00 |
| 5210825 · Utilities - Street Light Elec. | | | | 21,180.00 | 21,180.00 |
| 5210835 · Utilities - Water & Sewer | 40,000.00 | 25,500.00 | 10,650.00 | | 76,150.00 |
| 5210910 · Maint. - Vehicles | 2,000.00 | | 25,000.00 | | 27,000.00 |
| 5210915 · Maint. - Streetlights | | | | 4,105.00 | 4,105.00 |
| 5210920 · MERA Operating | 3,155.00 | | 28,390.00 | | 31,545.00 |
| 5211110 · Janitorial Services | | 21,650.00 | | | 21,650.00 |
| 5211125 · Community Landscape Contract | 41,530.00 | | | | 41,530.00 |
| 5211140 · Vegetation Management | | | 5,000.00 | | 5,000.00 |
| 5211220 · Equipment Rental | 8,500.00 | | | | 8,500.00 |
| 5211315 · Professional Development | 2,000.00 | 14,800.00 | 7,500.00 | | 24,300.00 |
| 5211325 · Conferences & Meetings | 1,250.00 | 8,150.00 | 1,400.00 | | 10,800.00 |
| 5211330 · Memberships & Dues | 3,050.00 | 4,200.00 | 6,420.00 | | 13,670.00 |
| 5211440 · Travel | 500.00 | 1,500.00 | 500.00 | | 2,500.00 |
| 5211520 · Publications & Legal Notices | 250.00 | 250.00 | 250.00 | | 750.00 |
| 5211528 · Tree Maint. & Services | 22,000.00 | | | | 22,000.00 |
| 5211532 · Weed & Pest Control | 3,800.00 | | | | 3,800.00 |
| 5211545 · Election Expense | 1,875.00 | 1,875.00 | 3,750.00 | | 7,500.00 |
| 5211610 · County-Wide Fees | 1,075.00 | 2,750.00 | 6,280.00 | 500.00 | 10,605.00 |
| 5211710 · Long Term Debt - Principal | 64,111.00 | | | | 64,111.00 |
| 5211715 · Long Term Debt - Interest | 9,544.00 | | | | 9,544.00 |
| 5220110 · Admin & Office Supplies | 3,400.00 | 15,050.00 | 5,000.00 | | 23,450.00 |
| 5220130 · Copier Lease & Printing | 920.00 | 5,990.00 | 2,300.00 | | 9,210.00 |
| 5220210 · Equip. Maintenance/Replacement* | 9,500.00 | | 18,500.00 | | 28,000.00 |
| 5220215 · Pool Maintenance | | 20,000.00 | | | 20,000.00 |
| 5220220 · Small Tools | 2,000.00 | | 500.00 | | 2,500.00 |
| 5220310 · Land & Buildings Maintenance | 56,000.00 | 15,000.00 | 7,500.00 | | 78,500.00 |
| 5220610 · Gasoline/Fuel | 3,000.00 | | 1,000.00 | | 4,000.00 |
| 5220710 · Pool Chemicals | | 12,500.00 | | | 12,500.00 |
| 5220810 · Miscellaneous Supplies | 2,000.00 | | 27,450.00 | | 29,450.00 |
| 5220819 · Rec Program Supplies & Services | | 341,300.00 | | | 341,300.00 |
| 5220825 · Uniforms & Apparel | 1,000.00 | 8,000.00 | 10,600.00 | | 19,600.00 |
| 5220826 · Vending Supplies | | 30,000.00 | | | 30,000.00 |
| 5220827 · Janitorial Supplies | 1,000.00 | 10,000.00 | 1,000.00 | | 12,000.00 |
| 5220910 · Capital Outlay - Improvements | 8,500.00 | 8,500.00 | | | 17,000.00 |
| 5220916 · Capital Outlay - New Equipment | | 9,725.00 | | | 9,725.00 |
| 5220920 · Capital Reserves Designation | 14,000.00 | 6,000.00 | 80,000.00 | | 100,000.00 |
| **Total Expenditures** | 1,116,097.00 | 2,685,210.00 | 3,358,439.00 | 25,785.00 | 7,185,531.00 |
| **Net Gain/Loss** | **465,006.00** | **10,620.00** | **10,367.00** | **-1,660.00** | **484,333.00** |

Adopted by Board of Directors: May 12, 2026