

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

Tuesday – September 13, 2022 – 7:30 PM

Internet Address: <https://us02web.zoom.us/j/82314813460>

Telephone Access: 669) 900-6833 or 346) 248 7799 or 253) 215-8782

Meeting ID: 823 1481 3460

ATTENTION: This will be a virtual meeting of the Marinwood CSD Board of Directors. There will not be a public location for participating in this meeting. Any interested member of the public can participate telephonically or via internet by utilizing the web link or dial-in information printed on this agenda.

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 participating in the live meeting either via internet or telephone shall indicate their desire to speak. If participating via internet, please click the “raise hand” feature located within the Zoom application screen. If connected via telephone, please dial “*9” (star, nine). All public comments shall be addressed to the Board of Directors and limited to three minutes per speaker. The Board of Directors may choose to respond to comments or request staff to respond at the conclusion of the public comment period.

	Item Description:	Board Action
A.	CALL TO ORDER & ROLL CALL OF DIRECTORS	
B.	AGENDA	Adopt
C.	ACTUARIAL REPORT PRESENTATION: Other Post-Employment Benefits (OPEB) Valuation as of June 30, 2021 (presented by GovInvest Consulting)	Review
D.	CONSENT CALENDAR a. Resolution 2022-13: Making Findings and Confirming the Need to Continue Conducting Remote Meetings via Teleconference of the Board of Directors, Fire Commission and Park & Recreation Commission. b. Draft Minutes of Regular Meeting of August 9, 2022 (Remote Meeting) c. Bills Paid Nos. 6616 – 6724	Approve
E.	PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers are asked to address comments to the Board and limit comments to three minutes. 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 and at the conclusion of the public comment period. The President may refer the matter to staff or to a future meeting agenda.</i>	
F.	DISTRICT MATTERS	
	1. Resolution 2022-14: Recognizing Financial Contributions Received for the Marinwood Park Play Structure Replacement Initiative as Designated for this Sole Expenditure Purpose	Approve
	2. District Manager Report	Review
G.	FIRE DEPARTMENT MATTERS	
	1. Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services to County Service Area 13	Approve
	2. Agreement Between the County of Marin and Marinwood Community Services District for Fire Protection and Emergency Services for the Juvenile Hall Site	Approve
	3. Chief Officer Report and Activity Summary	Review
H.	PARK AND RECREATION MATTERS	
	1. Draft Minutes of Park & Recreation Commission Meeting of August 23, 2022	Review
	2. Grant Agreement between County of Marin and Marinwood CSD for Disbursement of Measure A Tax Proceeds	Approve
	3. Recreation and Park Maintenance Activity Reports	Review
I.	BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
J.	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – October 11, 2022	

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



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 13, 2022
Re: OPEB Actuarial Report

Directors,

Please see the included actuarial report regarding the District's Other Post-Employment Benefits (OPEB).

The District is required to have a full study report completed every two years in accordance with GASB 75. Evi Laksana, the lead actuary who performed the study on behalf of GovInvest, will present the key findings and executive summary to the Board during the meeting.

This is an informational item and requires no action on behalf of the Board of Directors.

Marinwood Community Services District

GASB 75 Disclosures for Fiscal Year Ending June 30, 2022
Based on OPEB Valuation as of June 30, 2021

CONTACT

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GovInvest
The Financial Forecasting Authority

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Actuarial Certification

Mr. Eric Dreikosen
Marinwood Community Services District
775 Miller Creek Road
San Rafael, CA 94903

GovInvest has been engaged by Marinwood Community Services District to complete an actuarial valuation of the Marinwood Community Services District OPEB Plan as of June 30, 2021 which will be used as the basis of the financial accounting disclosure for fiscal year ending 6/30/2022 in accordance with GASB Statement No. 75 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions).

The purpose of this report is to provide the District with recommended contributions as well as required information needed for financial statement disclosure purposes. The use of this report for any other purpose may not be appropriate. The content of this report may not be modified, reproduced, or provided to third parties, either in whole or in part, without our permission. GovInvest is not responsible for usage, inference, or misinterpretation of this report by third parties.

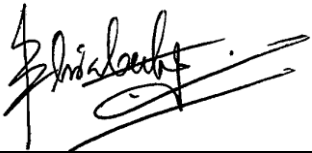
Results presented in this report are based on the census data, substantive plan provisions, and healthcare cost information provided by the District and/or their benefit consultants. All information provided has been reviewed for reasonableness and clarifications or corrections have been requested where appropriate. We have not audited the information at the source, and therefore, do not accept responsibility for the accuracy or completeness of the data on which the information is based. Assumptions made related to missing data have been identified in this report. We are satisfied that the information provided is suitable and sufficient for the purpose of the measurement.

The valuation results were prepared using leased actuarial modeling software that produces results consistent with the purpose of this valuation and meet applicable regulatory requirements. The vendor is responsible for the development, maintenance, and improvement of these models. The models include comprehensive technical documentations that outline how the calculations are performed along with sample life outputs that allow the users to confirm with high degree of accuracy how the programmed benefit is applied to an individual with the proposed decrements and other assumptions. The actuarial team loads the participant data, programs the benefit provisions and proposed assumptions into the model and review sample life outputs and results under the supervision of credentialed actuaries who are proficient users of the software. We are not aware of any material limitations in the model nor any material inconsistencies in the assumptions used within the model.

The discount rate, other economic, and demographic assumptions have been selected by the District with our recommendations and concurrence. We believe each assumption is reasonable based on its own merits and in combination represent reasonable expected experience of the Plan. All calculations have been completed in accordance with generally accepted actuarial principles and practices.

Future actuarial measurements may differ significantly from current measurements due to factors such as actual plan experience that differs from that anticipated by the economic and demographic assumptions as well as changes in future assumptions, substantive plan provisions, and/or applicable law. We have not analyzed the potential range of such differences due to the limited scope of our engagement. To our knowledge, there are no significant events prior to the current year's Measurement Date or as of the date of this report that may materially affect the results presented herein.

The undersigned meets the General Qualification Standards of the American Academy of Actuaries for the purpose of issuing Statement of Actuarial Opinion in the United States. Neither GovInvest nor any of its employees have any relationship with the Plan Sponsor that could impair or appear to impair the objectivity of this report.



Evi Laksana, ASA, MAAA
August 5, 2022

Section 1: Executive Summary

This is our first valuation of these benefits. Liability, expense, deferred inflows and outflows, and recommended contributions prior to June 30, 2021 were determined by Nicolay Consulting. We have relied on these results without audit.

Marinwood Community Services District (the “District”) sponsors a single-employer defined benefit OPEB plan that provides medical and prescription drug coverage at retirement. Employees may continue health coverage with the District at retirement for themselves, their spouses, and dependents for life once they meet certain eligibility requirements and as long as required contributions are made.

The results presented in this report are based on the June 30, 2021 valuation with liabilities and assets measured as of June 30, 2021, for use in the District’s accrual-based financial statement for the fiscal year ending June 30, 2022. The District has elected to use the GASB 75 “lookback” method where assets and liabilities are measured as of the prior fiscal year-end but applied to the current fiscal year. The June 30, 2021 valuation uses census data of (a) active employees who will be eligible to receive benefits in the future and (b) existing retirees who are currently receiving these benefits as of June 30, 2021, as well as healthcare cost information effective on January 1, 2021 provided by the Plan Sponsor and/or their healthcare consultant.

The actuarial valuation is based on substantive plan provisions outlined in Section 6. The valuation requires assumptions which are listed in Section 7. Results from the June 30, 2021 valuation may be rolled-forward for use in the Plan Sponsor’s accrual-based financial statement disclosure for the fiscal year ending June 30, 2023 assuming that there are no material changes to the substantive plan provisions and/or the covered population.

The Plan Sponsor’s next full valuation is as of June 30, 2023 with liabilities and assets measured as of June 30, 2023 for reporting in the Plan Sponsor’s accrual-based financial statements for the fiscal year ending June 30, 2024.

Changes Since Prior Valuation

The District’s Net OPEB Liability has increased from \$4,392,194 as of June 30, 2020 to \$5,476,705 as of June 30, 2021, which is attributable to a combination of the following factors:

1. Better actual asset performance compared to expected.
2. Less favorable actual demographic experience that is offset by lower healthcare cost increase than expected for a net liability decrease.
3. Assumption changes as outlined in Section 7 that produces a net liability increase.

Summary of Results

Presented below is the summary of results for the current fiscal year compared to the prior fiscal year.

Fiscal Years	2021/22	2020/21
Valuation Date (VD)	June 30, 2021	June 30, 2019
Measurement Date (MD)	June 30, 2021	June 30, 2020
Membership Data as of Valuation Date		
Inactive employees or beneficiaries currently receiving benefits	17	17
Inactive employees entitled to but not yet receiving benefits	0	0
Active employees	17	17
Total membership	34	34
Discount Rate at Measurement Date		
Municipal Bond Index Rate	2.16%	2.21%
Long-term Expected Asset Return	6.00%	6.50%
Year in which Fiduciary Net Position is projected to be depleted	2057	N/A
Single Equivalent Discount Rate (SEDR)	4.35%	6.50%
Net OPEB Liability as of Measurement Date		
Total OPEB Liability (TOL)	\$ 5,921,852	\$ 4,674,208
Fiduciary Net Position (FNP)	(445,147)	(282,014)
Net OPEB Liability (NOL = TOL – FNP)	\$ 5,476,705	\$ 4,392,194
Funded Status (FNP / TOL)	7.5%	6.0%

Fiscal Years	2021/22	2020/21
OPEB Expense / (Income) by Fiscal Year	\$ (34,078)	\$ (189,398)
Balance of unamortized Deferred Inflows at MD	\$ (2,502,276)	\$ (2,999,482)
Balance of unamortized Deferred Outflows at MD	\$ 1,462,717	\$ 513,428
Actuarially Determined Contribution by Fiscal Year¹	\$ 448,081	\$ 418,799

¹ Actuarially Determined Contributions (ADCs) for FY 2020/21 and FY 2021/22 are as shown in the Marinwood Community Services District OPEB Plan Actuarial Valuation as of June 30, 2019 prepared by Nicolay Consulting dated 7/17/2020. They are projected from June 30, 2019 valuation assuming that the District funds according to their funding policy, the Fund earns 6.50% per year, the discount rate remains at 6.50%, the Normal Cost component of the ADC increases by 5.00% per year throughout the projection period, and mid-year benefit cash flows in the Trust.

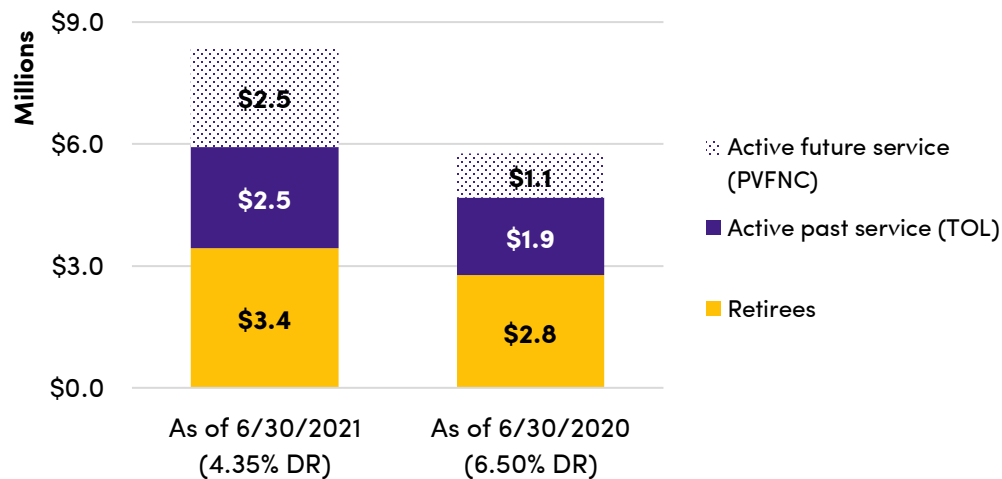
Below is a breakdown of the OPEB liability allocated to past and current service as of the Measurement Date compared to the prior Measurement Date. The liability below includes explicit subsidy (if any) and implicit subsidy. Refer to the Substantive Plan Provisions section for complete information on the District benefit provisions.

Present Value of Future Benefits (PVFB)	As of June 30, 2021	As of June 30, 2020
Active employees	\$ 4,950,004	\$ 2,994,046
Retired employees	3,434,879	2,769,193
Total PVFB	\$ 8,384,883	\$ 5,763,239

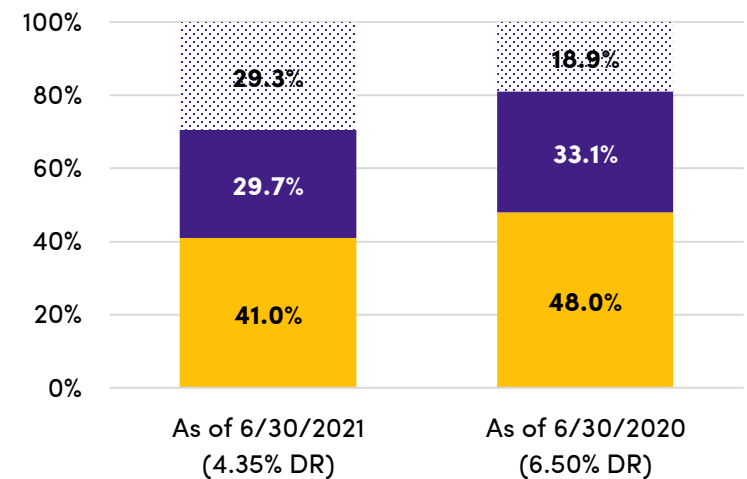
Total OPEB Liability (TOL)	As of June 30, 2021	As of June 30, 2020
Active employees	\$ 2,486,973	\$ 1,905,015
Retired employees	3,434,879	2,769,193
Total TOL	\$ 5,921,852	\$ 4,674,208

	As of June 30, 2021	As of June 30, 2020
Discount Rate	4.35%	6.50%

OPEB Liability Breakdown (\$)



OPEB Liability Breakdown (%)



Section 2: Financial Disclosures

This section provides the necessary accounting disclosures for the District's financial reports as shown in the following tables:

Table 1: Plan Demographics

Table 2: Brief Summary of Assumptions

Table 3: OPEB Expense

Table 4: Net OPEB Liability Sensitivity (Discount Rate)

Table 5: Net OPEB Liability Sensitivity (Healthcare Trend Rates)

Table 6: Historical Deferred Inflows and Outflows

Table 7: Unamortized Balance of Deferred Inflows and Outflows

Table 8: Schedule of Future Amortization of Deferred Inflows and Outflows

Summary of Membership and Assumptions

The table below shows the number of employees covered by the benefit terms as of June 30, 2021.

Table 1 - Plan Demographics

Inactive employees or beneficiaries currently receiving benefits	17
Inactive employees entitled to but not yet receiving benefits	0
Active employees	17
Total membership	34

The Total OPEB Liability (TOL) as of June 30, 2021 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified. For a complete list of assumptions, refer to Section 7.

Table 2 - Brief Summary of Assumptions

Inflation	2.50%
Payroll growth	2.80% wage inflation based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021
Investment rate of return	6.00%
Discount rate	4.35% ²
Healthcare trend rates	Based on 2021 Getzen model that reflects actual premium increases from 2021 to 2022 ³ followed by 5.75% (non-Medicare) / 5.40% (Medicare) in 2022, decreasing gradually to an ultimate rate of 4.04% (non-Medicare) / 4.00% (Medicare)

² The Trust is expected to be depleted by the year ending 2057 based on the assumption that the District will continue to pay for benefit payments from outside of the Trust plus \$100,000 additional pre-funding contribution (based on the District's contribution in the last three fiscal years).

³ Actual premium increases from 2021 to 2022 used in the valuation are as follows: (a) Actives: 5.85% non-Medicare / -5.76% Medicare and (b) Retirees: 7.72% non-Medicare / -2.91% Medicare.

OPEB Expense

The table below shows a comparison of the OPEB Expense recognized by the District for the current and prior fiscal years.

Table 3 - OPEB Expense

Fiscal Years	2021/22	2020/21
SEDR as of beginning of year	6.50%	6.50%
SEDR as of end of year	4.35%	6.50%
Service Cost	\$ 101,946	\$ 97,092
Interest on TOL and Service Cost	302,846	291,210
Changes of benefit terms	0	0
Projected earnings on OPEB Plan investments	(21,526)	(14,320)
OPEB Plan administrative expenses net of all revenues	118	105
Current period recognition of Deferred Inflows / Outflows of Resources		
Difference between expected and actual experience in the TOL	\$ 21,042	\$ 32,000
Changes of assumptions or other inputs	(430,235)	(595,561)
Net difference between the projected and actual earnings on OPEB Plan investments	(8,269)	76
Other	0	0
Total current period recognition	\$ (417,462)	\$ (563,485)
OPEB Expense	\$ (34,078)	\$ (189,398)

Schedule of Changes in Net OPEB Liability

Fiscal Year Ending June 30	2022	2021	2020	2019	2018
Measurement Period Ending June 30	2021	2020	2019	2018	2017
Total OPEB Liability (TOL)					
Service Cost	\$ 101,946	\$ 97,092	\$ 104,223	\$ 209,502	\$ 309,038
Interest on TOL and Service Cost	302,846	291,210	292,697	235,360	246,845
Changes of benefit terms	0	0	0	0	0
Difference between expected & actual experience	(76,706)	13,169	154,672	3,936	86,138
Changes of assumptions or other inputs	1,157,284	0	(353,132)	(2,212,829)	(2,465,364)
Benefit payments	(237,726) ⁴	(217,213)	(211,322)	(194,225)	(134,602)
Net change in TOL	\$ 1,247,644	\$ 184,258	\$ (12,862)	\$ (1,958,256)	\$ (1,957,945)
TOL – beginning	\$ 4,674,208	\$ 4,489,950	\$ 4,502,812	\$ 6,461,068	\$ 8,419,013
TOL – ending	\$ 5,921,852	\$ 4,674,208	\$ 4,489,950	\$ 4,502,812	\$ 6,461,068
Plan Fiduciary Net Position (FNP)					
Contributions – employer	\$ 337,726	\$ 317,213	\$ 311,322	\$ 254,225	\$ 134,602
Contributions – employees	0	0	0	0	0
Benefit payments	(237,726)	(217,213)	(211,322)	(194,225)	(134,602)
Net investment income	63,251	10,969	10,363	826	0
Trust administrative expenses	(118)	(105)	(23)	(16)	0
Net change in Plan FNP	\$ 163,133	\$ 110,864	\$ 110,340	\$ 60,810	\$ 0
FNP – beginning	\$ 282,014	\$ 171,150	\$ 60,810	\$ 0	\$ 0
FNP – ending	\$ 445,147	\$ 282,014	\$ 171,150	\$ 60,810	\$ 0
Net OPEB Liability – ending	\$ 5,476,705	\$ 4,392,194	\$ 4,318,800	\$ 4,442,002	\$ 6,461,068
FNP as % of TOL	7.5%	6.0%	3.8%	1.4%	0.0%
Covered-employee payroll – measurement period	\$ 1,377,552	\$ 1,296,259	\$ N/A	\$ N/A	\$ N/A
NOL as % of covered payroll	397.6%	338.8%	N/A	N/A	N/A

⁴ Based on explicit benefit payment of \$192,084 and estimated implicit subsidy payment of \$45,642.

Schedule of Employer Contribution

Fiscal Year Ending	2022	2021	2020	2019
Actuarially Determined Contribution (ADC)	\$ 448,081	\$ 418,799	\$ 414,936	\$ 531,502
Contributions in relation to the ADC	\$ 327,906	\$ 317,213	\$ 311,322	\$ 254,225
Contribution deficiency / (excess)	\$ 120,175	\$ 101,586	\$ 103,614	\$ 277,277
Covered-employee payroll – employer fiscal year	\$ 1,322,934	\$ 1,377,552	\$ 1,296,259	\$ N/A
Contributions as a % of covered-employee payroll	24.8%	23.0%	24.0%	N/A

Net OPEB Liability Sensitivity

The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate as of June 30, 2021.

Table 4 - Net OPEB Liability Sensitivity (Discount Rate)

	1% Decrease (3.35%)	Discount Rate (4.35%)	1% Increase (5.35%)
Net OPEB Liability / (Asset)	\$ 6,392,087	\$ 5,476,705	\$ 4,733,891

The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates as of June 30, 2021.

Table 5 - Net OPEB Liability Sensitivity (Healthcare Trend Rates)

	1% Decrease	Healthcare Trend Rates ⁵	1% Increase
Net OPEB Liability / (Asset)	\$ 4,642,517	\$ 5,476,705	\$ 6,532,841

⁵ Comparison of Baseline, 1% Decrease and 1% Increase in healthcare trend rates assumptions are as shown below:

Groups	1% Decrease	Baseline	1% Increase
Active	4.85% non-Medicare / -6.76% Medicare decreasing to 3.04% non-Medicare / 3.00% ultimate rates	5.85% non-Medicare / -5.76% Medicare decreasing to 4.04% non-Medicare / 4.00% ultimate rates	6.85% non-Medicare / -4.76% Medicare decreasing to 5.04% non-Medicare / 5.00% ultimate rates
Retiree	6.72% non-Medicare / -3.91% Medicare decreasing to 3.04% non-Medicare / 3.00% ultimate rates	7.72% non-Medicare / -2.91% Medicare decreasing to 4.04% non-Medicare / 4.00% ultimate rates	8.72% non-Medicare / -1.91% Medicare decreasing to 5.04% non-Medicare / 5.00% ultimate rates

Deferred Inflows and Deferred Outflows of Resources Related to OPEB

The tables below show changes in the Net OPEB Liability that have not been included in the OPEB expense for the following items:

1. Differences between expected and actual experience of the OPEB plan
2. Changes in assumptions
3. Differences between projected and actual earnings on the OPEB plan investments

The initial amortization base for the first two items above are amortized linearly over the average expected remaining service lives of active and inactive employees. The difference between projected and actual earnings on the OPEB plan investments is amortized linearly over five years.

Table 6 - Historical Deferred Inflows and Outflows

Differences between expected and actual experience

Measurement Period Ending	Fiscal Year Ending	Initial Balance	Initial Amortization Period	Annual Recognition	Recognized in OPEB Expense through June 30, 2021	Unamortized Balance as of June 30, 2021
6/30/2017	6/30/2018	\$ 86,138	8.50	\$ 10,139	\$ 50,695	\$ 35,443
6/30/2018	6/30/2019	\$ 3,936	8.50	\$ 463	\$ 1,852	\$ 2,084
6/30/2019	6/30/2020	\$ 154,672	7.84	\$ 19,719	\$ 59,157	\$ 95,515
6/30/2020	6/30/2021	\$ 13,169	7.84	\$ 1,679	\$ 3,358	\$ 9,811
6/30/2021	6/30/2022	\$ (76,706)	7.00	\$ (10,958)	\$ (10,958)	\$ (65,748)

Changes in assumptions or other inputs

Measurement Period Ending	Fiscal Year Ending	Initial Balance	Initial Amortization Period	Annual Recognition	Recognized in OPEB Expense through June 30, 2021	Unamortized Balance as of June 30, 2021
6/30/2017	6/30/2018	\$ (2,465,364)	8.50	\$ (290,179)	\$ (1,450,895)	\$ (1,014,469)
6/30/2018	6/30/2019	\$ (2,212,829)	8.50	\$ (260,363)	\$ (1,041,452)	\$ (1,171,377)
6/30/2019	6/30/2020	\$ (353,132)	7.84	\$ (45,019)	\$ (135,057)	\$ (218,075)
6/30/2020	6/30/2021	\$ 0	7.84	\$ 0	\$ 0	\$ 0
6/30/2021	6/30/2022	\$ 1,157,284	7.00	\$ 165,326	\$ 165,326	\$ 991,958

Differences between projected and actual earnings on OPEB plan investments

Measurement Period Ending	Fiscal Year Ending	Initial Balance	Initial Amortization Period	Annual Recognition	Recognized in OPEB Expense through June 30, 2021	Unamortized Balance as of June 30, 2021
6/30/2017	6/30/2018	\$ 0	N/A	\$ 0	\$ 0	\$ 0
6/30/2018	6/30/2019	\$ 239	5.00	\$ 48	\$ 192	\$ 47
6/30/2019	6/30/2020	\$ (3,212)	5.00	\$ (642)	\$ (1,926)	\$ (1,286)
6/30/2020	6/30/2021	\$ 3,352	5.00	\$ 670	\$ 1,340	\$ 2,012
6/30/2021	6/30/2022	\$ (41,725)	5.00	\$ (8,345)	\$ (8,345)	\$ (33,380)

The table below shows the unamortized balance of Deferred Inflows and Outflows of Resources as of June 30, 2021 for financial statement disclosure for the fiscal year ending June 30, 2022.

Table 7 - Unamortized Balance of Deferred Inflows and Outflows

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 142,853	\$ (65,748)
Changes in assumptions or other inputs	991,958	(2,403,921)
Net difference between projected and actual earnings on OPEB plan investments	0	(32,607)
Employer contribution subsequent to the Measurement Date	327,906 ⁶	0
Total	\$ 1,462,717	\$ (2,502,276)

Schedule of future annual amortizations of Deferred Inflows and Outflows that will be recognized in future OPEB expense is as shown below.

Table 8 - Schedule of Future Deferred Inflows and Outflows Amortization

Measurement Period Ending	Amounts
2022	\$ (417,463)
2023	\$ (417,512)
2024	\$ (416,866)
2025	\$ (276,404)
2026	\$ 4,994
Thereafter	\$ 155,786

⁶ Based on expected benefit payment of \$222,706 plus estimated District contribution of \$100,000 based on the District's contribution in the last three fiscal years.

Section 3: Asset Information

Funding Policy

The District has an OPEB Trust that is invested in the California Employees' Retiree Benefit Trust (CERBT) Strategy 2, which is a qualified irrevocable trust. The District intends to make annual OPEB Trust contributions of at least \$60,000⁷ and pay for the retiree health benefit expenses from the District's general assets.

Asset Breakdown⁸

As of	June 30, 2021	June 30, 2020
Assets		
Cash and cash equivalents	\$ 0	\$ 0
Investments		
Fixed income	\$ 178,059	\$ 112,806
Equities	191,413	121,266
Treasury Inflation-Protected Securities (TIPS)	22,257	14,101
Real Estate Investment Trusts (REITs)	35,612	22,561
Commodities	17,806	11,280
Total investments	<u>\$ 445,147</u>	<u>\$ 282,014</u>
Total assets	\$ 445,147	\$ 282,014
Liabilities		
Accounts payable	\$ 0	\$ 0
Total liabilities	<u>\$ 0</u>	<u>\$ 0</u>
Net asset available for benefits	\$ 445,147	\$ 282,014

⁷ The District has contributed \$100,000 to the Trust in the most recent four fiscal years (FY 2018/19 to FY 2021/22).

⁸ Asset breakdown by investment class is based on the target allocation for CERBT Strategy 2 for both measurement periods.

Reconciliation of Assets

Measurement Periods	2020/21	2019/20
Additions		
Contributions received		
Employer	\$ 337,726	\$ 317,213
Employees	0	0
Total contributions	\$ 337,726	\$ 317,213
Investment income		
Interest and dividend	\$ 0	\$ 0
Net increase/(decrease) in fair value of investments	63,251	10,969
Accrued income	0	0
Investment expense	0	0
Net investment income	\$ 63,251	\$ 10,969
Total additions	\$ 400,977	\$ 328,182
Deductions		
Benefit payments net of retiree contributions	\$ (237,726)	\$ (217,213)
Administrative expenses	(118)	(105)
Total deductions	\$ (237,844)	\$ (217,318)
Change in net position	\$ 163,133	\$ 110,864
Net position – beginning of year	\$ 282,014	\$ 171,150
Net position – end of year	\$ 445,147	\$ 282,014

Section 4: Actuarially Determined Contribution

Actuarially Determined Contribution (ADC) is the recommended contribution that, if paid on an ongoing basis, is expected to provide sufficient resources to fund (a) future normal cost (cost for new service) and (b) the amortized unfunded liabilities (cost for past service). There is no requirement to fund OPEB benefit under GASB 75 and it is up to the Plan Sponsor's discretion to determine the OPEB contributions based on their fiscal situation.

Contribution Years	FY 2022/23	FY 2023/24
Funding discount rate	6.00%	6.00%
Amortization method	Level % of Pay	Level % of Pay
Payroll growth	2.80%	2.80%
Amortization period	16 years	15 years
Actuarial Accrued Liability (AAL) – beginning of year ⁹	\$ 5,366,259	\$ 5,598,009
Actuarial Value of Assets (AVA) – beginning of year ¹⁰	(574,583)	(711,719)
Unfunded AAL (UAAL) – beginning of year	\$ 4,791,676	\$ 4,886,290
Normal Cost – end of year	\$ 143,963	\$ 144,581
Amortization of UAAL – beginning of year	373,152	400,198
Interest adjustment to amortization of UAAL for end of year payment	22,389	24,012
Trust administrative expenses	287	356
Actuarially Determined Contribution (ADC)	\$ 539,791	\$ 569,147

⁹ Fiscal years 2022/23 and 2023/24 AALs as of beginning of year is based on June 30, 2021 OPEB valuation projected to June 30, 2022 and 2023 on a "no gain/loss" basis.

¹⁰ Fiscal years 2022/23 and 2023/24 AVA as of beginning of year is projected from June 30, 2021 market value of asset assuming 6.00% investment income and District contribution equals to the expected benefit payment plus \$100,000 (\$327,906 for FY 2021/22 and \$335,757 for FY 2022/23 total District contribution) and 0.05% Trust administrative expenses applied to beginning of year Trust balance.

Section 5: Projected Benefit Payments

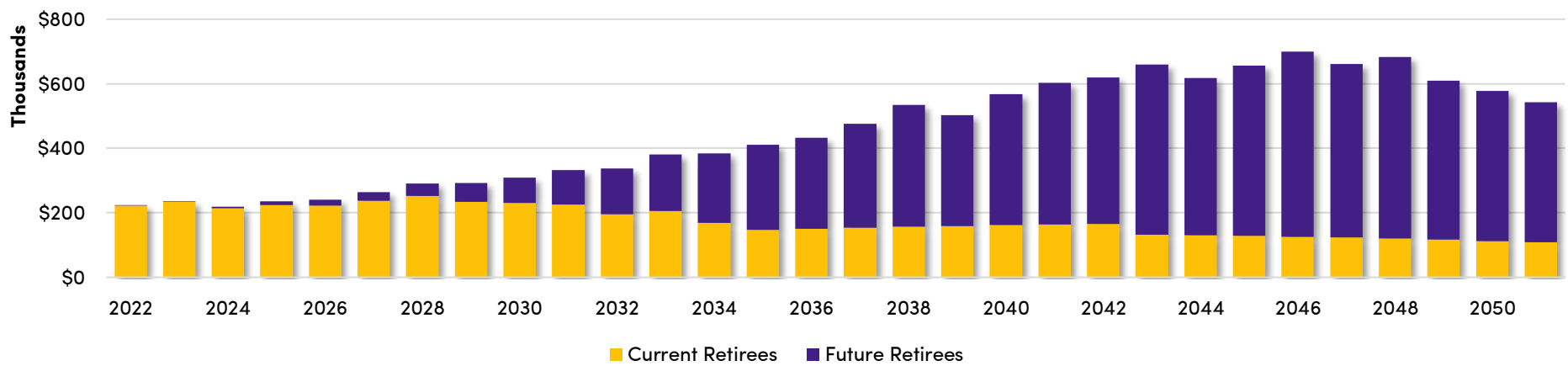
The below table shows the projected benefit payments for the next 30 years for a closed group of participants (both active employees and existing retirees) who are included in the census data as of the June 30, 2021. This exhibit is provided for informational purposes only and is not a required disclosure under GASB 75. Projected benefit payments below include both explicit (if any) and implicit subsidies (as applicable).

FYE	Future Retirees	Current Retirees	Total ¹¹
2022	\$ 683	\$ 227,223	\$ 227,906
2023	\$ 1,627	\$ 234,227	\$ 235,854
2024	\$ 6,254	\$ 213,220	\$ 219,474
2025	\$ 11,745	\$ 223,340	\$ 235,085
2026	\$ 18,853	\$ 221,438	\$ 240,291
2027	\$ 27,293	\$ 236,879	\$ 264,172
2028	\$ 37,640	\$ 253,026	\$ 290,666
2029	\$ 57,302	\$ 234,514	\$ 291,816
2030	\$ 78,956	\$ 230,354	\$ 309,310
2031	\$ 106,085	\$ 226,209	\$ 332,294

FYE	Future Retirees	Current Retirees	Total
2032	\$ 140,713	\$ 195,985	\$ 336,698
2033	\$ 175,642	\$ 204,815	\$ 380,457
2034	\$ 215,693	\$ 167,941	\$ 383,634
2035	\$ 263,750	\$ 147,652	\$ 411,402
2036	\$ 281,317	\$ 150,787	\$ 432,104
2037	\$ 321,441	\$ 153,736	\$ 475,177
2038	\$ 377,992	\$ 156,478	\$ 534,470
2039	\$ 344,110	\$ 159,110	\$ 503,220
2040	\$ 406,730	\$ 161,608	\$ 568,338
2041	\$ 440,081	\$ 163,266	\$ 603,347

FYE	Future Retirees	Current Retirees	Total
2042	\$ 454,515	\$ 164,697	\$ 619,212
2043	\$ 526,244	\$ 132,533	\$ 658,777
2044	\$ 486,251	\$ 130,845	\$ 617,096
2045	\$ 526,988	\$ 128,730	\$ 655,718
2046	\$ 573,163	\$ 126,174	\$ 699,337
2047	\$ 538,220	\$ 123,219	\$ 661,439
2048	\$ 563,636	\$ 119,910	\$ 683,546
2049	\$ 493,121	\$ 116,264	\$ 609,385
2050	\$ 465,187	\$ 112,283	\$ 577,470
2051	\$ 435,499	\$ 107,989	\$ 543,488

Projected Benefit Payments



¹¹ Total benefit payment for FYE 6/30/2022 is based on explicit benefit payment of \$180,854 and estimated implicit subsidy payment of \$47,052. The benefit payment split between future and existing retirees has been estimated by our valuation software.

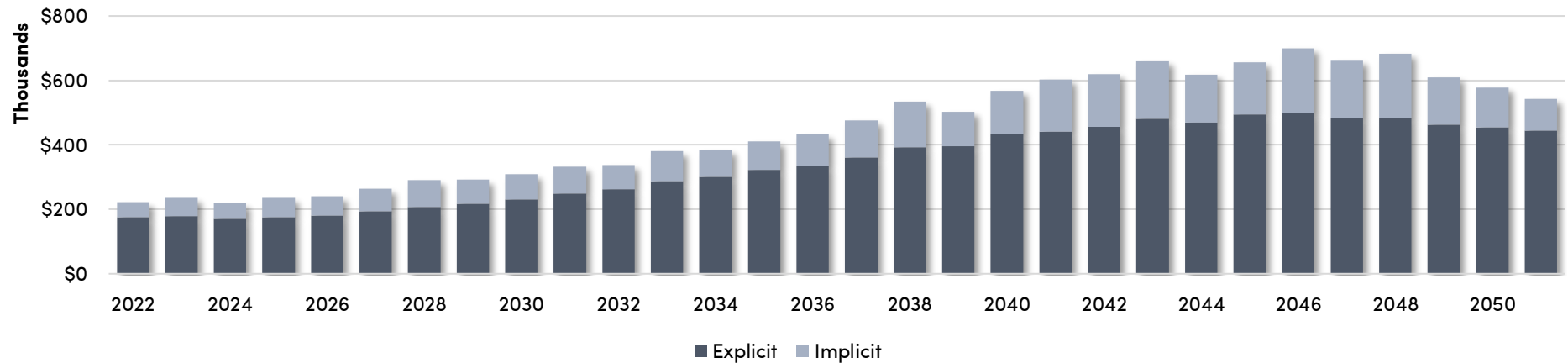
The following table splits the projected benefit payments for the next 30 years between the explicit and implicit subsidies for a closed group of participants (both active employees and existing retirees) who are included in the census data as of June 30, 2021.

FYE	Explicit ¹²	Implicit	Total
2022	\$ 180,854	\$ 47,052	\$ 227,906
2023	\$ 178,301	\$ 57,553	\$ 235,854
2024	\$ 170,316	\$ 49,158	\$ 219,474
2025	\$ 175,654	\$ 59,431	\$ 235,085
2026	\$ 181,197	\$ 59,094	\$ 240,291
2027	\$ 193,353	\$ 70,819	\$ 264,172
2028	\$ 206,621	\$ 84,045	\$ 290,666
2029	\$ 216,868	\$ 74,948	\$ 291,816
2030	\$ 230,779	\$ 78,531	\$ 309,310
2031	\$ 248,182	\$ 84,112	\$ 332,294

FYE	Explicit	Implicit	Total
2032	\$ 262,004	\$ 74,694	\$ 336,698
2033	\$ 286,499	\$ 93,958	\$ 380,457
2034	\$ 299,897	\$ 83,737	\$ 383,634
2035	\$ 323,120	\$ 88,282	\$ 411,402
2036	\$ 334,030	\$ 98,074	\$ 432,104
2037	\$ 360,136	\$ 115,041	\$ 475,177
2038	\$ 392,838	\$ 141,632	\$ 534,470
2039	\$ 396,086	\$ 107,134	\$ 503,220
2040	\$ 433,464	\$ 134,874	\$ 568,338
2041	\$ 441,659	\$ 161,688	\$ 603,347

FYE	Explicit	Implicit	Total
2042	\$ 456,541	\$ 162,671	\$ 619,212
2043	\$ 480,548	\$ 178,229	\$ 658,777
2044	\$ 469,487	\$ 147,609	\$ 617,096
2045	\$ 494,079	\$ 161,639	\$ 655,718
2046	\$ 499,806	\$ 199,531	\$ 699,337
2047	\$ 483,983	\$ 177,456	\$ 661,439
2048	\$ 484,676	\$ 198,870	\$ 683,546
2049	\$ 462,212	\$ 147,173	\$ 609,385
2050	\$ 453,385	\$ 124,085	\$ 577,470
2051	\$ 444,577	\$ 98,911	\$ 543,488

Projected Benefit Payments (Explicit/Implicit)



¹² Explicit benefit payment for FYE 6/30/2022 is based on the actual retiree healthcare expenses paid by the District.

Section 6: Substantive Plan Provisions

Changes Since Prior Valuation

There are no plan provision changes since the last full valuation.

Eligibility

Employees are eligible for lifetime retiree health benefits once they retire within 120 days from date of separation and the retiree must be receiving benefits from California Public Employees Retirement System (CalPERS). The earliest service retirement eligibility requirements under CalPERS are as follows:

Membership Date	Requirements
Before 1/1/2013	Age 50 with 5 years of CalPERS service ¹³
On/after 1/1/2013	Age 52 with 5 years of CalPERS service ¹³

CalPERS eligibility requirements for disability benefits are as follows:

- Ordinary Disability: five years of service
- Line of Duty Disability: no age or service requirement

Spouse Benefits

Employees are allowed to elect spousal and dependent children coverage at retirement. Dependent children must be enrolled at the date of retirement to be eligible for plan benefits. Retiree medical coverage continues to surviving spouses and enrolled dependent children upon death of retirees as long as the required contributions are made and the retiree chooses the option for their surviving spouse to continue receiving a retirement benefit.

A surviving spouse of an active employee who has met the minimum age and service eligibility requirements may participate in the plan if they have not remarried.

Ancillary Benefits

There is no District-subsidized dental, vision, life insurance, or Medicare Part B reimbursement at retirement.

Employer Subsidy

The District contributes up to 90% of the CalPERS Region 1 “pre-age 65” Kaiser premium rates for the applicable family status, and 80% for fire employees. Retirees that waive coverage will not be eligible to re-enroll into the plan at any time in the future.

¹³ Note that service includes service across all CalPERS employers and with other retirement systems with which CalPERS has reciprocity agreements.

Retiree Contributions

Retirees are required to contribute the portion of premium rates not covered by the Employer Subsidy.

Premium Rates

The monthly premium rates used in the valuation effective on January 1, 2021 are as shown below.

Regions	Pre-Medicare Plans	Single	2-Party	Family
Region 1	Kaiser Permanente	\$ 813.64	\$ 1,627.28	\$ 2,115.46
	PERS Choice	\$ 935.84	\$ 1,871.68	\$ 2,433.18
Out of State	PERS Choice	\$ 760.17	\$ 1,520.34	\$ 1,976.44

Medicare Plans	Single	2-Party	Family
Kaiser Permanente Senior Advantage	\$ 324.48	\$ 648.96	\$ 973.44
PERS Choice Medicare Supplement	\$ 349.97	\$ 699.94	\$ 1,049.91
PERS Care Medicare Supplement	\$ 381.25	\$ 762.50	\$ 1,143.75

Section 7: Actuarial Methods and Assumptions

Changes Since Prior Valuation

The following assumptions have been updated since the prior valuation:

1. Single Equivalent Discount Rate (SEDR) has been reduced from 6.50% as of June 30, 2020 to 4.35% as of June 30, 2021, which caused a significant increase in the liability. This is based on the updated cross-over test where the Trust is expected to be depleted by the year ending 2057. The cross-over test assumes that the long-term expected rate of return of the Trust is 6.00% (6.50% in the prior valuation) and the District will pay for retiree health benefit expenses from the District's general assets and make an additional \$100,000 pre-funding contributions in perpetuity.
2. Payroll growth, mortality, termination, and retirement rates assumptions have been updated from CalPERS Experience Study and Review of Actuarial Assumptions published in December 2017 to the most recent study published in November 2021. The net impact of these changes is a decrease in the liability.
3. Disability decrement was not explicitly assumed for Miscellaneous employees in the prior valuation. In this year's valuation, Miscellaneous employees are assumed to become disabled according to the disability assumption shown in the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021. Safety employees' disability assumption has also been updated from the December 2017 study to November 2021 study. Both changes caused a slight increase in the liability.
4. Health care trend rates have been updated from 6.55% (non-Medicare) / 4.35% (Medicare) that decrease gradually to an ultimate rate of 4.25% to Getzen 2021 table that reflects actual premium increases from 2021 to 2022¹⁴ followed by 5.75% (non-Medicare) / 5.40% (Medicare) in 2022 that decrease gradually to an ultimate rate of 4.04% (non-Medicare) / 4.00% (Medicare) in 2075. The net impact of these changes is an increase in the liability.
5. Active employees who elect spousal coverage were assumed to elect spousal coverage at retirement. This was equivalent to 64.7% spousal election assumption. In this year's valuation, we have assumed that 65% of male and 50% of female employees will elect spousal coverage at retirement, which is equivalent to 62.4% spousal election assumption. This change caused a decrease in the liability.
6. Liability was valued for the youngest dependent who was assumed to be 40 years younger than the retiree in the prior valuation. In this year's valuation, actual age of the youngest dependent for existing retirees is used in the valuation. For future retirees, the youngest dependent is now assumed to be 36 years younger than the retiree. This change caused a decrease in the liability.

¹⁴ Actual premium increases from 2021 to 2022 used in the valuation are as follows: (a) Actives: 5.85% non-Medicare / -5.76% Medicare and (b) Retirees: 7.72% non-Medicare / -2.91% Medicare.

Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Reporting Period	Fiscal year ending June 30, 2022
Discount Rate	<p>For accounting disclosure: 4.35% as of June 30, 2021 and 6.50% as of June 30, 2020</p> <p>For funding purposes (in calculating the Actuarially Determined Contribution): 6.00% as of June 30, 2021 and 6.50% as of June 30, 2020</p> <p>Refer to the Discussion of Discount Rate section for additional information on the discount rate setting.</p>
Actuarial Cost Method	<p>Entry Age Normal Level Percentage of Pay; a method that allocates the actuarial present value of the projected benefits of each individual on a level basis over the earnings of the individual between entry age and assumed exit age(s).</p> <ul style="list-style-type: none"> • The portion allocated to a valuation year is called the Normal Cost. • The portion allocated to past periods is called the Actuarial Accrued Liability (AAL) or Total OPEB Liability (TOL).
Payroll Growth	2.80% wage inflation based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members.
Mortality	Based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members.
Termination	Based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members. Refer to the Appendix for sample rates.
Disability	Based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members. Refer to the Appendix for sample rates.
Retirement	Based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members. Refer to the Appendix for sample rates.

Participation Rate

100% of active employees are assumed to elect health coverage with the District at retirement.

Existing retirees who are currently enrolled in the District's health plans are assumed to continue coverage until death. Upon retiree's death, surviving spouses are assumed to continue coverage in the District's health plans (all of them are assumed to receive contingent pension benefit).

Health Plan Election

Employees are assumed to elect the same health plan option they are currently enrolled in at retirement prior to Medicare eligibility. Upon Medicare eligibility, the pre-Medicare to Medicare health plan mapping assumed is as shown below.

Pre-Medicare Plans	Medicare Plans
Kaiser Permanente	Kaiser Permanente Senior Advantage
PERS Choice	PERS Choice Medicare Supplement ¹⁵
PERS Care	PERS Care Medicare Supplement ¹⁵

Existing retirees are assumed to remain in the same health plan option they are currently enrolled in for life, except for those who are under the age of 65 as of the valuation date. The assumed Medicare plan option election for these retirees is according to the above table.

Spousal Election

For future retirees, 65% of male and 50% of female employees are assumed to elect spousal coverage at retirement. Husbands are assumed to be three years older than wives. For existing retirees, spousal coverage and age is based on actual data.

Dependent Election

Future retirees who currently elect dependent coverage is assumed to elect dependent coverage at retirement. Actual age for the youngest dependent is used for existing retirees. For future retirees, the youngest dependent is assumed to be 36 years younger than the retiree. Dependent coverage ends at age 26.

Medicare Eligibility

All future and existing retirees (including disabled retirees) are assumed to be eligible for Medicare at age 65.

¹⁵ PERS Choice Medicare Supplement and PERS Care Medicare Supplement plans will be mapped to PERS Platinum Medicare Supplement plan in 2022.

Per Capita Costs

The valuation projects health care costs for employees who remain enrolled in the District's benefit plans after retirement. In accordance with Actuarial Standards of Practice No. 6 (ASOP 6), the actuarial development of health care costs should preferably use the health plan experience that is considered the best predictor of future claims experience assuming it is sufficiently credible. In the absence of credible health plan experience data, the actuary may use other methods such as premiums and normative databases to develop the per capita costs.

As medical/prescription drug costs generally vary by age, age-specific costs should be used in the development of initial per capita costs and projection of future benefit costs, except in very limited circumstances defined in ASOP 6 Section 3.7.7(c). The development of the age-specific costs should be based on the demographics of the group being valued and the group's total expected claims or premiums.

Retiree healthcare costs are, on average, significantly higher than active employees and if the District charges blended premium rates (determined using active employees and retiree claims experience) to the retirees, the District is providing an implicit subsidy for these retirees. Under GASB 75, the implicit subsidy must be included in the post-employment medical benefit obligation. Separate costs should be developed for Medicare-eligible participants due to Medicare being the primary payer for these retirees, which leads to a reduction to the Plan Sponsor's health plan costs.

In developing the per capita costs, we have used CalPERS health plan premium rates effective on January 1, 2021 and aging factors and subscriber enrollments for HMO and PPO plans combined as published in the CalPERS Health Plan (PEMHCA) Implicit Subsidy Data for Calendar 2019.

Per Capita Costs (Cont'd) The following table shows the sample per capita costs at select ages for calendar year 2021 used in the valuation. These costs are assumed to increase with health care trend rates. Separate costs were developed for active employees and retirees based on weighted average premium rates for active employees and retirees separately.

Age	Active Employees		Retired Employees	
	Male	Female	Male	Female
40	\$5,545	\$8,495	\$5,574	\$8,539
45	\$7,200	\$9,760	\$7,238	\$9,810
50	\$9,534	\$11,246	\$9,583	\$11,304
55	\$12,417	\$12,766	\$12,481	\$12,833
60	\$16,031	\$14,943	\$16,114	\$15,021
64	\$19,013	\$16,702	\$19,112	\$16,789

We have assumed that CalPERS health premiums for Medicare eligible retirees are based on Medicare eligible retiree claims experience and represent the expected true cost of retiree coverage. As such, we have assumed there is no implicit subsidy for Medicare retirees. The annual costs used on/after age 65 are \$3,912 for active employees and \$4,028 for retirees. These costs are assumed to increase with health care trend rates.

Trend Rates

Historically, health care costs have increased more rapidly than the rate of inflation. In estimating the value of retiree health benefits, assumptions must be made on future increases in healthcare costs. The health care trend rates assumption used in this valuation is based on the Getzen Model of Long-Run Medical Cost Trends, which was first designed by T.E. Getzen for the Society of Actuaries (SOA) in 2007. The model is designed to make long-run forecasts and typically used to select medical trend assumptions for retiree medical valuations to present liabilities disclosed under the appropriate accounting standards, or to determine contributions under a funding policy. The long-run baseline projection and input variables were developed under the guidance of the SOA Project Oversight Group. The model is updated annually along with updated documentation and recommended input variables by the author of the model.

Trend Rates (Cont'd)

The baseline assumptions used in the Getzen model is as shown in the table below.

Inflation Rate	2.5%
Real GDP Per Capita Growth	1.5%
Excess Medical Cost Growth	1.1%
Health Share of GDP Resistance Point	25.0%
Year for Limiting Cost Growth to GDP Growth	2075

The output of the Getzen Model of Long-Run Medical Cost Trend Model used in the valuation is as shown below.

Year	Non-Medicare	Medicare
2021	Actual*	Actual*
2022	5.75%	5.40%
2023	5.50%	5.30%
2024	5.40%	5.20%
2025	5.36%	5.10%
2030	5.18%	4.60%

Year	Non-Medicare	Medicare
2035	5.18%	4.10%
2040	5.18%	4.00%
2050	5.18%	4.00%
2060	4.83%	4.00%
2070	4.38%	4.00%
2075+	4.04%	4.00%

* Actual premium increases from 2021 to 2022 used in the valuation are 5.85% (non-Medicare) / -5.76% (Medicare) for active employees and 7.72% (non-Medicare) / -2.91% (Medicare) for retirees.

Employer subsidy that is based on the Kaiser premium rate is assumed to increase according to the same health care trend rates shown above. The actual employer subsidy increase from 2021 to 2022 used in the valuation is 5.34%.

Discussion of Discount Rates

Under GASB 75, the discount rate used in valuing OPEB liabilities as of the Measurement Date is a single rate that reflects:

1. The long-term expected rate of return on OPEB plan investments that are expected to be used to finance future benefit payments, to the extent that (a) they are sufficient to pay for the projected benefit payments and (b) the OPEB plan assets are expected to be invested using a strategy that will achieve that return.
2. A yield or index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale), when the conditions in (1) above are not met.

For the current year's valuation:

1. The expected long-term real rate of return of the OPEB Trust is 6.00% as of June 30, 2021. This rate of return was determined using a building-block method in which best-estimate ranges of expected future real rates of return net of investment expense are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target allocation percentage. The Plan Sponsor's expected future real rates of return by asset class is as shown below.¹⁶

Asset Classes	Target Allocation	Expected L/T Real Rates of Return ¹⁷
Equity	40%	4.42%
Fixed Income	43%	1.00%
TIPS	5%	0.15%
Real Estate	8%	3.98%
Commodities	4%	1.73%
Total	100%	3.36%

2. The municipal bond index as of the prior and current Measurement Dates are as shown below:

Index	June 30, 2021	June 30, 2020
Bond Buyer 20-Bond General Obligation Index	2.16%	2.21%

3. The final equivalent single discount rate used for accounting disclosure is 4.35% with the expectation that the District will continue to pay for benefit payments from outside of the Trust and contribute \$100,000 annually to the Trust in perpetuity. Under this Funding Policy, the OPEB Trust is not expected to be depleted in the future.

The discount rate used to calculate the Actuarially Determined Contribution for recommended funding contribution is 6.00%.

¹⁶ The assumed inflation rate of 2.50% is added to the weighted expected future real rate of return to obtain the assumed discount rate. Expected long-term real rates of return in the table above are based on the 2021 Survey of Capital Market Assumptions produced by Horizon Actuarial Services.

¹⁷ Portfolio total expected return is 5.86%, which is the weighted average of arithmetic asset class returns, with adjustment to reflect geometric averages plus 0.14% adjustment for rounding purposes. It is not equal to the weighted average of the asset class geometric returns shown above.

Section 8: Participant Summary

Active Employees

All active employees are enrolled in Region 1 health plans.

Actives with Health Coverage	Single	2-Party	Family	Total	Avg. Age	Avg. Svc	Total Salary
Kaiser Permanente	3	1	12	16	41.9	12.8	\$ N/A
PERS Choice			1	1	35.8	3.6	\$ N/A
Total actives with health coverage	3	1	13	17	41.6	12.3	\$ N/A

There are no active employees who currently waived coverage.

Age	Years of Service with the District										Total
	<1	1 – 4	5 – 9	10 – 14	15 – 19	20 – 24	25 – 29	30 – 34	35 – 39	40+	
<25											0
25 – 29											0
30 – 34	1		1								2
35 – 39		2	2	1							5
40 – 44					4		1				5
45 – 49		1	1		2						4
50 – 54							1				1
55 – 59											0
60 – 64											0
65+											0
Total	1	3	4	1	6	0	2	0	0	0	17

Retired Employees

Retirees with Health Coverage	Single	2-Party	Family	Total	Avg. Age
Kaiser Permanente	4	5	3	12	69.0
PERS Care	2			2	73.4
PERS Choice	1	1	1	3	61.1
Total retirees with health coverage	7	6	4	17	68.2

Enrollments above include retirees enrolled in the corresponding Medicare plans or those with split enrollment in pre-Medicare and Medicare plans.

Age	Retirees
<50	
50 – 54	2
55 – 59	2
60 – 64	3
65 – 69	5
70 – 74	2
75 – 79	
80 – 84	1
85 – 89	1
90+	1
Total	17

Comparison of Participant Summary

Below is a comparison of participant summary included in the current valuation and the prior full valuation.

	As of June 30, 2021	As of June 30, 2019
Number of Participants		
Active employees	17	17
Retired employees ¹⁸	17	17
Total	34	34
Averages		
Active average age	41.6	40.8
Active average service	12.3	10.5
Inactive average age	68.2	68.4

¹⁸ The enrollments above include retirees only and exclude spouses and/or dependents who are covered under the District's health plans.

| Appendix – Sample Decrement Rates

Mortality Rates

Mortality rates used in the valuation are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous, Police and Fire members. Sample pre-retirement, post-retirement non-disabled, and post-retirement disabled base mortality rates for Miscellaneous, Police, and Fire members are as shown below. These rates are projected fully generationally using 80% of MP-2020 mortality improvement scale.

Attained Ages	Pre-Retirement ¹⁹				Post-Retirement Non-Disabled				Post-Retirement Disabled ²⁰			
	Miscellaneous		Fire/Police/CPO		Miscellaneous		Fire/Police/CPO		Miscellaneous		Fire/Police/CPO	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
20	0.00039	0.00014	0.00042	0.00016	0.00039	0.00014	0.00146	0.00053	0.00411	0.00233	0.00039	0.00014
25	0.00033	0.00013	0.00038	0.00020	0.00033	0.00013	0.00154	0.00069	0.00336	0.00187	0.00033	0.00013
30	0.00044	0.00019	0.00047	0.00028	0.00044	0.00019	0.00182	0.00099	0.00452	0.00301	0.00044	0.00019
35	0.00058	0.00029	0.00053	0.00038	0.00058	0.00029	0.00208	0.00136	0.00603	0.00504	0.00058	0.00029
40	0.00075	0.00039	0.00061	0.00047	0.00075	0.00039	0.00244	0.00177	0.00779	0.00730	0.00075	0.00039
45	0.00093	0.00054	0.00073	0.00059	0.00093	0.00054	0.00314	0.00227	0.01120	0.01019	0.00093	0.00054
50	0.00134	0.00081	0.00102	0.00081	0.00271	0.00199	0.00437	0.00311	0.01727	0.01439	0.00271	0.00199
55	0.00198	0.00123	0.00153	0.00118	0.00391	0.00325	0.00623	0.00550	0.02217	0.01734	0.00391	0.00325
60	0.00287	0.00179	0.00246	0.00168	0.00575	0.00455	0.00935	0.00868	0.02681	0.01962	0.00575	0.00455
65	0.00403	0.00250	0.00384	0.00216	0.00856	0.00612	0.01393	0.01190	0.03332	0.02276	0.00856	0.00612
70	0.00594	0.00404	0.00673	0.00398	0.01340	0.00996	0.02189	0.01858	0.04056	0.02910	0.01340	0.00996
75	0.00933	0.00688	0.01221	0.00777	0.02400	0.01783	0.03498	0.03134	0.05465	0.04160	0.02400	0.01783
80	0.01515	0.01149	0.02252	0.01567	0.04380	0.03403	0.05932	0.05183	0.08044	0.06112	0.04380	0.03403
85	0.00000	0.00000	0.00000	0.00000	0.08274	0.06166	0.10244	0.08045	0.11695	0.09385	0.08274	0.06166
90	0.00000	0.00000	0.00000	0.00000	0.14539	0.11086	0.16739	0.12434	0.16770	0.14396	0.14539	0.11086

¹⁹ Pre-Retirement rates for all groups are based on the sum of non-industrial death and industrial death rates.

²⁰ Post-Retirement Disabled rates are based on non-industrially disabled rates for Miscellaneous participants and industrially disabled rates for Fire/Police/CPO participants.

Disability Rates

The disability rates used in the valuation are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members. Sample rates are as shown below.

Attained Ages	Miscellaneous		Fire
	Male	Female	Unisex
20	0.000070	0.000040	0.000130
25	0.000070	0.000090	0.000270
30	0.000170	0.000330	0.000640
35	0.000350	0.000650	0.001270
40	0.000910	0.001190	0.002330
45	0.001490	0.001850	0.004140
50	0.001540	0.001930	0.021190
55	0.001390	0.001290	0.031220
60	0.001240	0.000940	0.044310

Termination Rates

This assumption is used to project terminations (voluntary and involuntary) prior to meeting the minimum eligibility requirements to retire. The rates are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members. Sample rates for Miscellaneous members are as shown below.

Service	Miscellaneous (Male)							Miscellaneous (Female)						
	Entry Ages													
	20	25	30	35	40	45	50	20	25	30	35	40	45	50
0	0.1851	0.1769	0.1631	0.1493	0.1490	0.1487	0.1509	0.1944	0.1899	0.1824	0.1749	0.1731	0.1713	0.1741
2	0.1218	0.1125	0.0970	0.0815	0.0771	0.0726	0.0750	0.1381	0.1307	0.1183	0.1058	0.0998	0.0938	0.0941
4	0.0672	0.0616	0.0524	0.0431	0.0392	0.0352	0.0366	0.0801	0.0752	0.0670	0.0587	0.0523	0.0459	0.0457
6	0.0669	0.0641	0.0575	0.0509	0.0453	0.0397	0.0383	0.0869	0.0847	0.0757	0.0666	0.0580	0.0494	0.0464
8	0.0470	0.0453	0.0410	0.0366	0.0311	0.0255	0.0218	0.0613	0.0601	0.0545	0.0488	0.0394	0.0299	0.0294
10	0.0377	0.0366	0.0337	0.0309	0.0245	0.0181	0.0032	0.0502	0.0491	0.0446	0.0401	0.0308	0.0215	0.0046
12	0.0307	0.0300	0.0282	0.0263	0.0200	0.0137	0.0027	0.0423	0.0413	0.0368	0.0322	0.0244	0.0165	0.0037
14	0.0251	0.0246	0.0226	0.0207	0.0156	0.0014	0.0017	0.0352	0.0343	0.0292	0.0241	0.0181	0.0019	0.0023
16	0.0173	0.0173	0.0152	0.0132	0.0101	0.0000	0.0000	0.0235	0.0235	0.0193	0.0151	0.0112	0.0000	0.0000
18	0.0159	0.0159	0.0129	0.0100	0.0067	0.0000	0.0000	0.0202	0.0202	0.0158	0.0113	0.0075	0.0000	0.0000
20	0.0141	0.0141	0.0110	0.0079	0.0000	0.0000	0.0000	0.0175	0.0175	0.0131	0.0087	0.0000	0.0000	0.0000

Termination Rates (Continued)

Sample rates for Fire members are as shown below.

Service	Fire (Male)							Fire (Female)						
	Entry Ages													
	20	25	30	35	40	45	50	20	25	30	35	40	45	50
0	0.1022	0.1022	0.1022	0.1022	0.1022	0.1022	0.1022	0.1317	0.1317	0.1317	0.1317	0.1317	0.1317	0.1317
2	0.0441	0.0441	0.0441	0.0441	0.0441	0.0441	0.0441	0.0743	0.0743	0.0743	0.0743	0.0743	0.0743	0.0743
4	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0161	0.0349	0.0349	0.0349	0.0349	0.0349	0.0349	0.0349
6	0.0136	0.0136	0.0136	0.0136	0.0136	0.0136	0.0052	0.0327	0.0327	0.0327	0.0327	0.0327	0.0327	0.0117
8	0.0096	0.0096	0.0096	0.0096	0.0096	0.0096	0.0022	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0014
10	0.0081	0.0081	0.0081	0.0081	0.0081	0.0015	0.0015	0.0164	0.0164	0.0164	0.0164	0.0164	0.0000	0.0000
12	0.0069	0.0069	0.0069	0.0069	0.0069	0.0011	0.0011	0.0145	0.0145	0.0145	0.0145	0.0145	0.0000	0.0000
14	0.0059	0.0059	0.0059	0.0059	0.0008	0.0008	0.0008	0.0128	0.0128	0.0128	0.0128	0.0000	0.0000	0.0000
16	0.0045	0.0045	0.0045	0.0045	0.0000	0.0000	0.0000	0.0113	0.0113	0.0113	0.0113	0.0000	0.0000	0.0000
18	0.0040	0.0040	0.0040	0.0040	0.0000	0.0000	0.0000	0.0100	0.0100	0.0100	0.0100	0.0000	0.0000	0.0000
20	0.0035	0.0035	0.0035	0.0000	0.0000	0.0000	0.0000	0.0088	0.0088	0.0088	0.0000	0.0000	0.0000	0.0000

Retirement Rates

Retirement rates used in the valuation are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous and Fire members. Sample rates are as shown below.

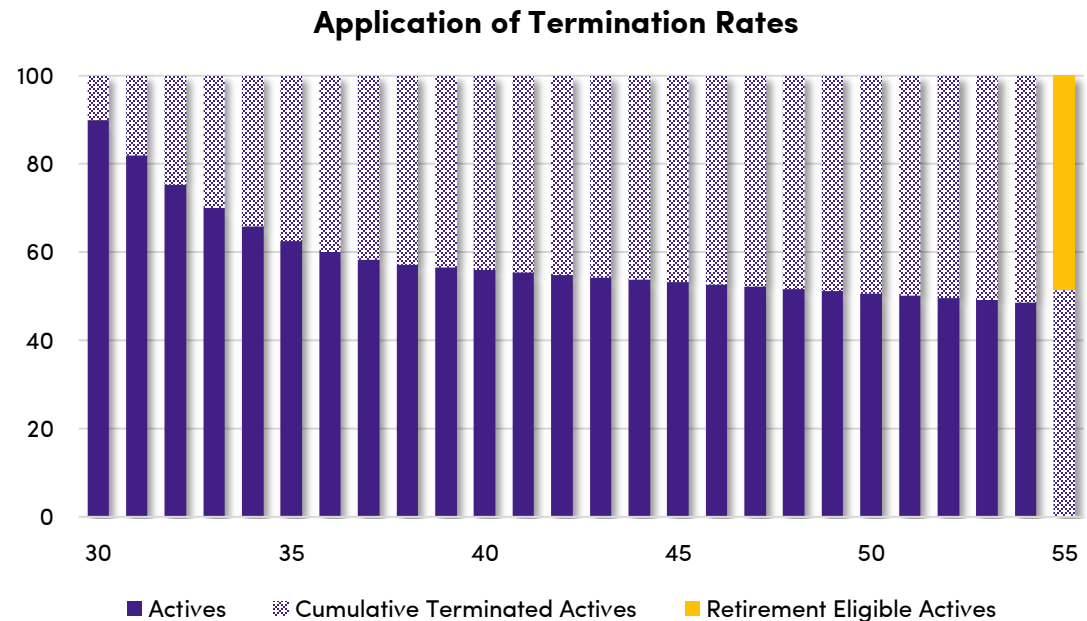
Service	Miscellaneous 2% at 60						Miscellaneous 2% at 62					
	Attained Ages											
	50	55	60	65	70	75	50	55	60	65	70	75
5	0.0100	0.0120	0.0630	0.1380	0.2000	1.0000	0.0000	0.0100	0.0310	0.1080	0.1200	1.0000
10	0.0110	0.0160	0.0690	0.1600	0.2000	1.0000	0.0000	0.0190	0.0510	0.1410	0.1560	1.0000
15	0.0140	0.0240	0.0740	0.2140	0.2000	1.0000	0.0000	0.0280	0.0710	0.1730	0.1930	1.0000
20	0.0140	0.0320	0.0900	0.2160	0.2000	1.0000	0.0000	0.0360	0.0910	0.2060	0.2290	1.0000
25	0.0170	0.0360	0.1370	0.2370	0.2000	1.0000	0.0000	0.0610	0.1110	0.2390	0.2650	1.0000
30	0.0170	0.0360	0.1160	0.2830	0.2000	1.0000	0.0000	0.0960	0.1380	0.3000	0.3330	1.0000
35	0.0170	0.0360	0.1250	0.3130	0.2000	1.0000	0.0000	0.1520	0.1830	0.3480	0.3870	1.0000
40	0.0000	0.0360	0.1250	0.3130	0.2000	1.0000	0.0000	0.1800	0.2040	0.3600	0.4000	1.0000

Service	Fire 3% at 50				Fire 2.7% at 57			
	Attained Ages							
	50	55	60	65	50	55	60	65
5	0.0950	0.0420	0.0560	1.0000	0.0070	0.0820	0.1140	1.0000
10	0.0480	0.0430	0.0440	1.0000	0.0070	0.0820	0.1140	1.0000
15	0.0530	0.0490	0.0610	1.0000	0.0070	0.0820	0.1140	1.0000
20	0.0930	0.0850	0.1310	1.0000	0.0070	0.0820	0.1140	1.0000
25	0.1340	0.1320	0.1860	1.0000	0.0100	0.1270	0.1750	1.0000
30	0.1750	0.2150	0.2330	1.0000	0.0150	0.1900	0.2620	1.0000
35	0.1960	0.2720	0.2620	1.0000	0.0170	0.2140	0.2950	1.0000
40	0.0000	0.2720	0.2620	1.0000	0.0000	0.2200	0.3030	1.0000

Decrements Illustration

The table below illustrates how decrements are applied in the valuation and how the decrements affect the liabilities valued. Assuming the Plan Sponsor has 100 employees aged 30 as of the valuation date, only 48.6 employees will be projected to be employed at age 55 (assumed retirement eligibility age) using the assumed illustrative termination rates.

Age	# Actives BOY	Annual Termination %	# Terminated Actives / Year
30	100.0	10%	10.0
31	90.0	9%	8.1
32	81.9	8%	6.6
33	75.3	7%	5.3
34	70.1	6%	4.2
35	65.9	5%	3.3
36	62.6	4%	2.5
37	60.1	3%	1.8
38	58.3	2%	1.2
39	57.1	1%	0.6
40	56.5	1%	0.6
41	56.0	1%	0.6
42	55.4	1%	0.6
43	54.9	1%	0.5
44	54.3	1%	0.5
45	53.8	1%	0.5
46	53.2	1%	0.5
47	52.7	1%	0.5
48	52.2	1%	0.5
49	51.6	1%	0.5
50	51.1	1%	0.5
51	50.6	1%	0.5
52	50.1	1%	0.5
53	49.6	1%	0.5
54	49.1	1%	0.5
55	48.6	0%	0.0



Notes:

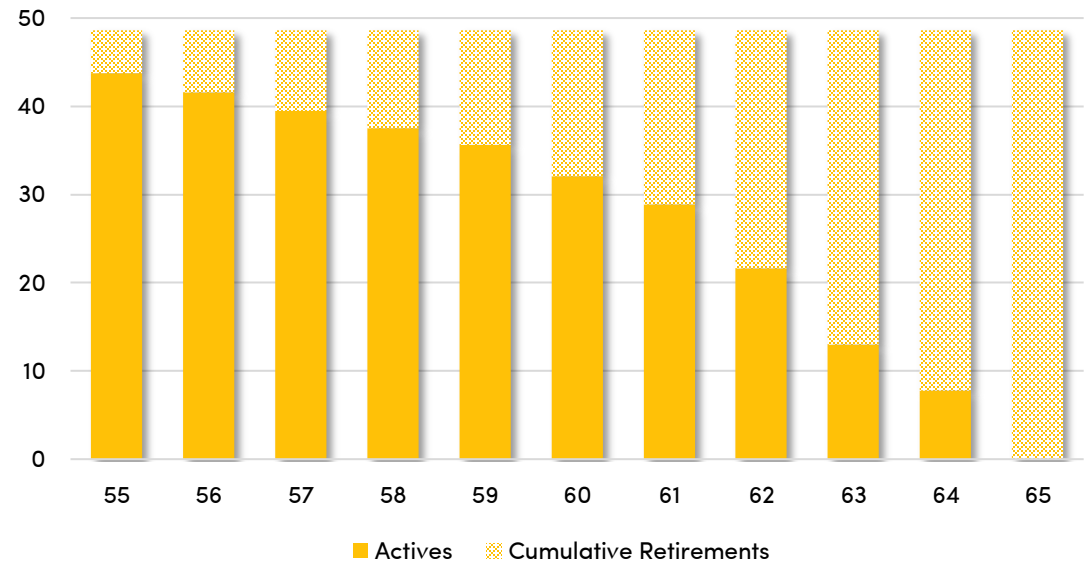
1. The annual termination percentages shown in the table are for illustrative purposes only, not the actual termination rates used in the valuation.
2. For simplification, only termination decrement is assumed to be applicable while actively employed. Actuarial valuation typically applies pre-retirement death decrement during employment as well.

Decrements Illustration (Continued)

The table below illustrates the number of active employees assumed to retire at each age based on the illustrative retirement rates.

Age	# Actives BOY	Annual Retirement %	# Retirements / Year
55	48.6	10%	4.9
56	43.8	5%	2.2
57	41.6	5%	2.1
58	39.5	5%	2.0
59	37.5	5%	1.9
60	35.6	10%	3.6
61	32.1	10%	3.2
62	28.9	25%	7.2
63	21.7	40%	8.7
64	13.0	40%	5.2
65	7.8	100%	7.8

Application of Retirement Rates



Notes:

1. The annual retirement percentages shown in the table are for illustrative purposes only, not the actual retirement rates used in the valuation.
2. For simplification, only retirement decrement is assumed to be applicable once the employee is retirement eligible. Actuarial valuation typically applies pre-retirement death decrement once an employee is eligible to retire.
3. The illustration above assumes that all active employees who are projected to be employed at age 55 elect health coverage with the Plan Sponsor at retirement.

| Appendix – Glossary

1. **Active Employees** – Individuals employed at the end of the reporting or measurement period, as applicable.
2. **Actuarial Cost Method** – A method to allocate the Actuarial Present Value of Future Benefits into portions attributed to past service (Total OPEB Liability) and future service (Normal Cost).
3. **Actuarial Present Value of Future Benefits** – Projected benefit payments estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and their expected future service, discounted to reflect the expected effects of time value (present value) of money and the probabilities of payment (which is contingent on events such as death, termination, retirement, etc). In other words, this is the amount that would have been invested as of the Valuation Date so that it is sufficient to pay for benefit payments when due.
4. **Deferred Inflows** – Gains in the Total OPEB Liability and Fiduciary Net Position (for funded plan only) due to be recognized in the future.
5. **Deferred Outflows** – Losses in the Total OPEB Liability and Fiduciary Net Position (for funded plan only) due to be recognized in the future.
6. **Defined Benefit OPEB** – OPEB for which the benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The OPEB may be stated as (a) a specified dollar amount; (b) an amount that is calculated
7. **Entry Age Actuarial Cost Method** – A method that allocates the actuarial present value of the projected benefits of each individual on a level basis over the earnings or service of the individual between entry age and assumed exit age(s).
 - The portion allocated to a valuation year is called the Normal Cost.
 - The portion allocated to past periods is called the Total OPEB Liability.
 - The portion allocated to future periods after the valuation year is called the present value of future normal costs.
8. **Fiduciary Net Position** – OPEB plan assets in a secure Trust that meet the following criteria:
 - Contributions from employers to the OPEB plan and earnings on those contributions are irrevocable.
 - OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
 - OPEB Plan assets are legally protected from the creditors of employers, OPEB plan administrator, and creditors of the plan members.
9. **Funded Ratio** – The value of the asset expressed as a percentage of the Total OPEB Liability.

10. **Healthcare Cost Trend Rates** – The rates of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.
11. **Inactive Employees** – Individuals no longer employed by an employer in the OEPB plan or the beneficiaries of those individuals. Inactive employees also include individuals who have accumulated benefits under the terms of an OPEB plan but are not yet receiving benefit payments and individuals currently receiving benefits.
12. **Net OPEB Liability** – The difference between the Total OPEB Liability and the Fiduciary Net Position.
13. **Payroll Growth** – An actuarial assumption on the rate of future increase in the total coverage payroll attributable to wage inflation and productivity increase; used in the Actuarial Cost Method to determine the Total OPEB Liability.
14. **Plan Members** – Individuals covered by the terms of the OPEB plan, which would typically include employees in active service, terminated employees who have terminated service but are not yet receiving benefit payments, and retired employees who are currently receiving benefits.
15. **Other Postemployment Benefits (OPEB)** – Benefits such as death benefits, life insurance, disability, and long-term care, as well as healthcare benefits (medical, prescription drug, dental, vision, and other health-related benefits), that are paid in the period after employment and that are provided separately from a pension plan regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.
16. **Service Cost (Normal Cost)** – The portion of actuarial present value of projected benefit payments that are attributed to a 12-month period after a valuation date as determined by the Actuarial Cost Method.
17. **Total OPEB Liability** – The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service as of the valuation date as determined by the Actuarial Cost Method.



GovInvest

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RESOLUTION NO. 2022-13

RESOLUTION OF THE BOARD OF DIRECTORS OF MARINWOOD COMMUNITY SERVICES DISTRICT MAKING FINDINGS AND CONFIRMING THE NEED TO CONTINUE CONDUCTING REMOTE MEETINGS VIA TELECONFERENCE OF THE BOARD OF DIRECTORS, FIRE COMMISSION AND PARK & RECREATION COMMISSION

WHEREAS, on March 4, 2020, Governor Newsom issued a proclamation pursuant to Government Code section 8625 declaring a state of emergency in California due to the COVID-19 pandemic; and

WHEREAS, Government Code section 54953(e)(1), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), provided that the legislative body complies with the requirements of section 56953(e)(2); and

WHEREAS, pursuant to Government Code Section 54953(e)(3), if a state of emergency remains active, or state or local officials have imposed or recommended measures to promote social distancing, the legislative body shall make specified findings at least every 30 days; and

WHEREAS, the Governor's proclaimed State of Emergency remains in effect, and State and local officials, including the Marin County Director of Health and Human Services, continues to recommend measures to promote social distancing; and

WHEREAS, the active proclaimed state of emergency and recommendations of local officials continue to directly impact the ability of the District's Board of Directors and Commissions to conduct public meetings safely in person.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. The Board of Directors has reconsidered the circumstances of the State of Emergency since the August 9, 2022 Board meeting.
2. Board of Directors, Fire Commission and Park & Recreation Commission meetings will continue to be conducted remotely via teleconference for up to 30 days following adoption of this resolution in accordance with Government Code Section 54953(e)(2) and all other applicable laws.

PASSED AND ADOPTED at a regular meeting of the Board of Directors on September 13, 2022 by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

Lisa Ruggeri, President of the Board

ATTEST: _____
Tiffany Combrink, Secretary to the Board

Marinwood Community Services District

Draft Minutes of Board of Directors Meeting
Tuesday – August 9, 2022

Time and Place: 7:30PM via Teleconference

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

Present:

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

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell and Administrative Assistant Tiffany Combrink.

A. Call to Order & Roll Call of Directors

Board President Ruggeri called the meeting to order at 7:32pm.

B. Agenda

Agenda adopted as presented.

C. Consent Calendar

- a. *Resolution 2022-12: Making Findings and Confirming the Need to Continue Conducting Remote Meetings via Teleconference of the Board of Directors, Fire Commission and Park & Recreation Commission*
- b. *Draft Minutes of Regular Meeting of July 12, 2022 (Remote Meeting)*
- c. *Bills Paid Nos. 6493 - 6615*

Oyserman to approve/Shea to second “consent calendar as presented.” All in favor. Motion carried unanimously.

D. Public Comment Open Time for Items Not on Agenda:

The Board of Directors received public comment regarding:

- a. Planning for the future

E. District Matters:

1. *Fiscal Year 2021-2022 Year-End Profit & Loss Financial Statements (Pre-Audit)*
Board of Directors received Fiscal Year 2021-2022 Year-End Profit & Loss Financial Statements
2. *District Manager Report*
Board of Directors received District Manager Report

F. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of August 2, 2022*
Board of Directors reviewed Draft Minutes of Fire Commission Meeting.
2. *Potential Amendment to Fire Commission Bylaws: Adjusting Regular Meeting Schedule from Monthly to Bi-Monthly (every even month).*
Kilkenny to approve/Case to second “Proposed Amendment to Fire Commission Bylaws” as presented. All in favor. Motion carried unanimously.
3. *Chief Officer Report and Activity Summary*
Board of Directors received Chief Officer Report

G. Park and Recreation Matters:

1. *Recreation and Park Maintenance Activity Reports*
Board of Directors received Recreation and Park Maintenance Activity Report

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

- Director Oyserman requests summer program wrap-up, update on Fall programming

Meeting adjourned at 9:02PM

Tiffany Combrink, Secretary

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

Treasury Fund 8067

Classes:
Street lights
Fire
Recreation
Park

Approved by the Board of Directors on September 13, 2022

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
6616	8/3/2022	DKG Dave Garoutte	350.00	Marinwood Summer Concer	Rec	5220819	Community	350.00
6617	8/3/2022	Montuno Productions	1,000.00	Marinwood Summer Concer	Rec	5220819	Community	1,000.00
6618	8/3/2022	AstroJump	649.00	Camp Entertainment	Rec	5220819	Summer	649.00
6619	8/3/2022	Bruton, Robyn	80.91	supplies	Rec	5220819	Summer	80.91
6620	8/3/2022	Alaina Fuetch	26.20	Mileage reimbursement	Rec	5220819	Summer	26.20
6621	8/3/2022	Sullivan, Carolyn	218.80	Mileage reimbursement	Rec	5220819	Community	105.40
				Supplies	Rec	5220819	Community	63.40
				Vending	Rec	5220826	Pool	50.00
6622	8/3/2022	Eliana King	33.60	Employment expenses	Rec	5220819	Summer	33.60
6623	8/3/2022	Montuno Productions	1,100.00	Marinwood Summer Concer	Rec	5220819	Community	1,100.00
6624	8/4/2022	Jerry Mehcz	2,897.60	Tennis Camp	Rec	5210146	Tennis	2,897.60
6625	8/4/2022	Allison Fiscalini	320.50	Refund summer camp	Rec	4631920	Summer	138.50
				Refund summer camp	Rec	4631920	Summer	140.00
				Refund swim lessons	Rec	4631917	Aquatics	42.00
6626	8/4/2022	Ashwini Venkatesan	270.00	Refund summer camp	Rec	4631920	Summer	270.00
6627	8/4/2022	Brynne Elliott	317.00	Refund summer camp	Rec	4631920	Summer	317.00
6628	8/4/2022	Katie McDonnell	215.00	Refund summer camp	Rec	4631920	Summer	215.00
6629	8/4/2022	Loring Weidner	132.00	Refund tennis	Rec	4631915	Tennis	132.00
6630	8/4/2022	Nicole Hricak	158.50	Refund summer camp	Rec	4631920	Summer	158.50
6631	8/4/2022	Stacey Allen	58.00	Refund tennis	Rec	4631915	Tennis	58.00
6632	8/4/2022	Whitney Cytryn	235.00	Refund summer camp	Rec	4631920	Summer	235.00
6633	8/4/2022	US Bank Corporate Paymen	21,628.21	online meeting subscription	Fire	5211325	General	27.49
				supplies	Fire	5220810	General	737.26
				online meeting subscription	Park	5211325	General	13.75
				park maint. supplies	Park	5220220	General	99.36
				park maint. supplies	Park	5220310	General	419.88
				monthly CPR class	Rec	5220819	Adult	615.00
				supplies	Rec	5220819	Afterschool	102.39
				broom/dustpan	Rec	5220827	Building	41.45
				flattop grill / brewfest glasses	Rec	5220819	Community	1,049.76
				fingerprinting	Rec	5210128	General	350.00
				staff certs	Rec	5211315	General	1,193.19
				online meeting subscription	Rec	5211325	General	43.73
				office supplies/ subscriptions	Rec	5220110	General	1,477.43
				supplies / first aid	Rec	5220819	General	2,294.53
				staff meeting supplies	Rec	5211315	Pool	206.68
				pool supplies	Rec	5220215	Pool	72.07
				guest passes/ pool supplies	Rec	5220819	Pool	1,241.99
				lifeguard clothing / glasses	Rec	5220825	Pool	288.16
				vending supplies	Rec	5220826	Pool	2,998.85
				supplies	Rec	5220819	Preschool	261.25
				camp supplies / food	Rec	5220819	Summer	8,093.99
6634	8/8/2022	Kayla Yu	45.51	Mileage reimbursement	Rec	5220819	Summer	45.51
6635	8/8/2022	Rosalynn Blaisdell	60.00	Mileage reimbursement	Rec	5220819	Summer	60.00
6636	8/8/2022	Able Tire & Brake	2,157.50	tires	Fire	5210910	General	2,157.50
6637	8/8/2022	Airgas	652.37	pool chems	Rec	5220710	Pool	652.37
6638	8/8/2022	AFLAC	39.75	Disability ins - July	Park	5130120	General	39.75
6639	8/8/2022	AT&T	101.65	internet	Park	5210725	General	101.65
6640	8/8/2022	Bay Area Janitorial Force	1,250.00	Aug janitorial	Rec	5211110	Building	1,250.00
6641	8/8/2022	Cal West Rentals	763.70	equipment rental	Park	5211220	General	763.70
6642	8/8/2022	C.A.P.F.	265.50	LTD - Aug	Fire	5130120	General	265.50
6643	8/8/2022	California Park & Recreation	510.00	membership renewal (3) thr	Rec	5211330	General	510.00
6644	8/8/2022	City of San Rafael - MWPA	5,090.74	D-space residential inspectic	MWPA	5820100	General	4,691.24
				Local project planning	MWPA	5820200	General	399.50
6645	8/8/2022	City of San Rafael	52,625.84	Chief services Q3/Q4 FY21/	Fire	5210146	General	52,625.84
6646	8/8/2022	City of San Rafael	1,312.31	E658 maintenance	Fire	5210910	General	1,312.31
6647	8/8/2022	Comcast	141.50	internet	Fire	5210725	General	70.75
					Rec	5210725	General	70.75
6648	8/8/2022	Comcast	149.03	Cable - Aug	Fire	5210725	General	149.03
6649	8/8/2022	County of Marin	3,243.07	LAFCO Fees 22/23	Park	5211610	General	810.76
					Rec	5211610	General	810.76
					Fire	5211610	General	1,621.55
6650	8/8/2022	County of Marin	706.13	Gas - June	Park	5220610	General	706.13
6651	8/8/2022	DC Electric	289.26	SL maintenance - June	Streetlights	5210915	General	289.26
6652	8/8/2022	Emergency Equipment Man	40.00	velcro patches	Fire	5220810	General	40.00
6653	8/8/2022	Raul Freitas	75.00	computer network maint.	Rec	5220110	General	75.00
6654	8/8/2022	Got Gophers	275.00	Pest Control	Park	5211532	General	275.00
6655	8/8/2022	Greatland	258.98	checks	Park	5220110	General	64.89
					Rec	5220110	General	64.89
					Fire	5220110	General	129.20

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
6656	8/8/2022	Hagel Services	547.35	Janitorial supplies	Rec	5220827	General	547.35
6657	8/8/2022	Home Depot	42.24	supplies	Park	5220310	General	42.24
6658	8/8/2022	Jackson's Hardware	141.69	supplies	Park	5220310	General	141.69
6659	8/8/2022	Kristen Jacobsen	84.00	Refund swim lessons	Rec	4631917	Aquatics	84.00
6660	8/8/2022	Curtis & Sons	5,088.49	fire hose replacement	Fire	5220810	General	5,088.49
6661	8/8/2022	Landesign	3,075.00	Landscape contractor	Park	5211125	General	3,075.00
6662	8/8/2022	Leslie's Pool Supplies	300.31	pool chems	Rec	5220710	General	300.31
6663	8/8/2022	Marin County Fire Chiefs As	1,063.00	FY22/23 Chiefs Assoc	Fire	5211330	General	300.00
				FY22/23 Tablet Command E	Fire	5211610	General	96.00
				FY22/23 PulsePoint Subscri	Fire	5211610	General	667.00
6664	8/8/2022	Marin Landscape Materials	491.46	grounds maint.	Park	5220310	General	491.46
6665	8/8/2022	Marin Prof FF Local 1775	945.00	Aug dues	Fire	5211330	General	945.00
6666	8/8/2022	Marin Resource Recovery	272.00	Debris dump	Park	5210815	General	272.00
6667	8/8/2022	Marin Sanitary Service	3,198.83	Garbage - July	Park	5210815	General	2,239.18
					Rec	5210815	General	639.77
					Fire	5210815	General	319.88
6668	8/8/2022	Marinwood CSD	1,750.00	GASB-68 Schedules FY22/2	Fire	5210120	General	1,050.00
					Park	5210120	General	350.00
					Rec	5210120	General	350.00
6669	8/8/2022	Ongaro & Sons	520.00	backflow testing	Park	5210835	General	400.00
					Rec	5210835	General	60.00
					Fire	5210835	General	60.00
6670	8/8/2022	Pest Plus	259.00	Pest Control	Fire	5220310	General	90.00
					Rec	5220310	General	169.00
6671	8/8/2022	PG&E	1,698.77	Streetlights July	Streetlights	5210825	General	1,698.77
6672	8/8/2022	PG&E	938.35	Gas - July	Rec	5210810	General	851.44
					Fire	5210810	General	86.91
6673	8/8/2022	PG&E	1,098.46	Electric - July	Rec	5210810	General	901.30
					Fire	5210810	General	11.91
					Park	5210810	General	185.25
6674	8/8/2022	Pitney Bowes	500.00	Postage	Rec	5220110	General	475.00
					Fire	5220110	General	25.00
6675	8/8/2022	Project A	40.00	email hosting	Fire	5220110	General	20.00
					Rec	5220110	General	20.00
6676	8/8/2022	Rent A Fence	235.22	fence rental - July	Park	5211220	General	235.22
6677	8/8/2022	S&S Worldwide	351.16	supplies	Rec	5220819	Summer	351.16
6678	8/8/2022	Shift Calendars	136.41	shift calendars	Fire	5220110	General	136.41
6679	8/8/2022	SiteOne	1,051.03	irrigation maintenance	Park	5220310	General	1,051.03
6680	8/8/2022	SolEd Solar Holdings	2,443.21	Solar - July	Rec	5210810	General	1,769.46
					Fire	5210810	General	673.75
6681	8/8/2022	Sprint	177.59	cell phones	Fire	5210725	General	177.59
6682	8/8/2022	State of CA - Dept of Justice	224.00	fingerprinting	Rec	5210128	General	224.00
6683	8/8/2022	TIAA Commercial Finance	649.89	Copier lease	Rec	5220130	General	422.43
					Fire	5220130	General	162.47
					Park	5220130	General	64.99
6684	8/8/2022	Willscott	772.81	Mobile office - Aug	Park	5220310	General	772.81
6685	8/16/2022	Corporate Media Systems	875.00	Marinwood Summer Concer	Rec	5220819	Community	875.00
6686	8/16/2022	Marinwood CSD	13,335.63	Retire 08/12/2022	Park	5130510	General	1,479.30
					Rec	5130510	General	2,027.50
					Fire	5130510	General	9,828.83
6687	8/16/2022	Marinwood CSD	212,180.31	Fire salaries	Fire	5110110	General	39,012.16
				Fire OT	Fire	5120110	General	18,597.96
				FLSA	Fire	5110319	General	653.12
				Acting Pay	Fire	5110310	General	198.80
				Admin Asst	Fire	5110110	Admin	961.60
				Admin Mgr	Fire	5110110	Admin	2,310.40
				Admin Asst	Rec	5110110	Admin	961.60
				Admin Asst	Park	5110110	Admin	480.80
				Admin Mgr	Rec	5110110	Admin	1,155.20
				Admin Mgr	Park	5110110	Admin	1,155.20
				Rec Dir	Rec	5110110	General	2,699.76
				Rec Dir	Park	5110110	General	1,157.04
				Rec salary	Rec	5110110	General	7,850.40
				Park salary	Park	5110110	General	6,999.20
				Park hourly	Park	5110210	General	1,318.50
				Building attendants	Rec	5110210	Building	120.00
				Pool Staff	Rec	5110210	Pool	22,553.13
				Aquatics	Rec	5110210	Aquatics	8,120.50
				Summer	Rec	5110210	Summer	86,170.74
				Community events	Rec	5110210	Community	140.88
				PR fees	Fire	5210230	General	204.05
				PR fees	Rec	5210230	General	481.21
				PR fees	Park	5210230	General	26.94
				SS + Medicare	Fire	5140140	General	4,693.29
				SS + Medicare	Rec	5140140	General	10,145.91

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				SS + Medicare	Park	5140140	General	635.37
				EDU + SUI	Rec	5140145	General	1,754.27
				EDU + SUI	Park	5140145	General	18.90
				Benefits withholding	Park	2120066	General	-1,015.03
				Benefits withholding	Rec	2120066	General	-1,291.98
				Benefits withholding	Fire	2120066	General	-6,089.61
6688	8/16/2022	Aimee Nazarian	599.00	Refund summer camp	Rec	4631920	Summer	599.00
6689	8/16/2022	Jerry Mehcz	5,571.20	Tennis Camp	Rec	5210146	Tennis	5,571.20
6690	8/16/2022	Bruton, Robyn	517.40	vending supplies	Rec	5220826	Pool	355.79
				supplies	Rec	5220819	Summer	161.61
6691	8/16/2022	Cesar Alvarez	72.50	Mileage reimbursement	Park	5211315	General	72.50
6692	8/16/2022	Estevan Chavez	72.50	Mileage reimbursement	Park	5211315	General	72.50
6693	8/16/2022	Kayla Yu	16.52	Mileage reimbursement	Rec	5220819	Summer	16.52
6694	8/16/2022	Isabelle Gold	35.38	Mileage reimbursement	Rec	5220819	Summer	35.38
6695	8/16/2022	Sullivan, Carolyn	80.85	supplies	Rec	5220819	Summer	80.85
6696	8/17/2022	James DePrato	200.00	MIP	Rec	5220819	Community	200.00
6697	8/17/2022	Joan Reuter	200.00	MIP	Rec	5220819	Community	200.00
6698	8/17/2022	Paul Oguin	200.00	MIP	Rec	5220819	Community	200.00
6699	8/17/2022	Thomas Rhodes McGuire	200.00	MIP	Rec	5220819	Community	200.00
6700	8/17/2022	Massa Construction	91,801.04	West Courtyard	Measure A	5220910	General	56,651.04
				East Courtyard	Measure A	5220910	General	35,150.00
6701	8/18/2022	Alaina Fuetch	10.50	Mileage reimbursement	Rec	5220819	Summer	10.50
6702	8/18/2022	John Paul Kessler	768.09	supplies	Rec	5220819	Aquatics	504.83
				staff meeting supplies	Rec	5211315	Pool	116.85
				supplies	Rec	5220819	Community	49.90
				vending supplies	Rec	5220826	Pool	96.51
6703	8/18/2022	Sullivan, Carolyn	389.67	lounge chairs for pool	Rec	5220819	Pool	389.67
6704	8/18/2022	City of San Rafael	5,645.88	658 transfer valve repair	Fire	5210910	General	5,645.88
6705	8/18/2022	ILS Associates	230.00	civil engineering	Measure A	5220910	General	230.00
6706	8/18/2022	Mike Testa Plumbing	498.98	CC restroom repair	Rec	5220310	Building	498.98
6707	8/18/2022	PG&E	1,084.45	Electric - July	Rec	5210810	General	898.92
					Fire	5210810	General	12.32
					Park	5210810	General	173.21
6708	8/24/2022	AFLAC	66.25	Disability ins - July/Aug	Park	5130120	General	66.25
6709	8/24/2022	Frederick John	200.00	MIP	Rec	5220819	Community	200.00
6710	8/24/2022	Joseph Goldmark	200.00	MIP	Rec	5220819	Community	200.00
6711	8/24/2022	All Seasons Tree Care	1,600.00	hazard tree removal	MWPA	5820100	General	1,600.00
6712	8/24/2022	CalPERS	8,333.00	CERBT Aug	Park	5130130	General	2,583.00
					Rec	5130130	General	583.00
					Fire	5130130	General	5,167.00
6713	8/24/2022	Marinwood CSD	48,711.41	Health Ins Sept	Park	5130120	General	9,989.00
					Rec	5130120	General	8,060.83
					Fire	5130120	General	30,661.58
6714	8/24/2022	Delta Dental	2,165.60	Dental - Sept	Fire	5130120	General	1,337.80
					Park	5130120	General	399.54
					Rec	5130120	General	428.26
6715	8/24/2022	Marinwood Market	5,496.00	Camp lunches 06/20-06/24	Rec	5220819	Summer	2,736.50
				Camp lunches 06/27-07/01	Rec	5220819	Summer	2,759.50
6716	8/24/2022	Ongaro & Sons	936.91	HVAC repairs	Rec	5220310	Building	936.91
6717	8/24/2022	SDRMA	284.76	Life Ins - Sept	Fire	5130120	General	99.13
					Park	5130120	General	89.87
					Rec	5130120	General	95.76
6718	8/24/2022	VSP	410.76	Vision - Sept	Fire	5130120	General	237.33
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
6719	8/26/2022	US Postmaster General	3,336.43	Bulk Mail postage	Rec	5210122	General	3,336.43
6720	8/26/2022	David Hardesty	105.00	Art sale / replace lost check	Rec	4631914	Community	105.00
6721	8/26/2022	US Bank Corporate Paymen	22,781.71	online meeting subscription	Fire	5211325	General	27.49
				CPR instruction manual/ wor	Fire	5220810	General	312.12
				CPO course	Park	5211315	General	713.00
				online meeting subscription	Park	5211325	General	13.75
				fence hardware / stabilizer je	Park	5220310	General	115.71
				after school supplies	Rec	5220819	After school	107.97
				brewfest / MIP supplies	Rec	5220819	Community	4,483.77
				banners	Rec	5210122	General	347.66
				fingerprinting	Rec	5210128	General	210.00
				online meeting subscription	Rec	5211325	General	43.73
				office supplies	Rec	5220110	General	1,565.59
				first aid supplies / pop up ter	Rec	5220819	General	1,643.45
				staff meeting supplies	Rec	5211325	Pool	199.03
				ARC certs	Rec	5211340	Pool	164.00
				chlorine generator	Rec	5220215	Pool	-664.20
				pool chems	Rec	5220710	Pool	380.23
				pool signage	Rec	5220215	Pool	448.00
				vending supplies	Rec	5220826	Pool	2,368.42

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				vending supplies	Rec	5220826	Pool	3,776.00
				staff meeting supplies	Rec	5211325	Pool	11.83
				camp supplies / food	Rec	5220819	Summer	6,514.16
6722	8/30/2022	Marinwood CSD	147,460.05	Fire salaries	Fire	5110110	General	31,138.24
				Fire OT	Fire	5120110	General	17,164.80
				FLSA	Fire	5110319	General	680.42
				Acting Pay	Fire	5110310	General	139.20
				Admin Asst	Fire	5110110	Admin	961.60
				Admin Mgr	Fire	5110110	Admin	2,310.40
				Admin Asst	Rec	5110110	Admin	961.60
				Admin Asst	Park	5110110	Admin	480.80
				Admin Mgr	Rec	5110110	Admin	1,155.20
				Admin Mgr	Park	5110110	Admin	1,155.20
				Rec Dir	Rec	5110110	General	2,699.76
				Rec Dir	Park	5110110	General	1,157.04
				Rec salary	Rec	5110110	General	8,765.40
				Park salary	Park	5110110	General	7,088.80
				Park hourly	Park	5110210	General	1,161.00
				Building attendants	Rec	5110210	Building	240.00
				Pool Staff	Rec	5110210	Pool	17,326.31
				Aquatics	Rec	5110210	Aquatics	3,694.50
				Summer	Rec	5110210	Summer	43,755.20
				Preschool	Rec	5110210	Preschool	660.50
				Afterschool	Rec	5110210	Afterschool	310.50
				Community events	Rec	5110210	Community	17.00
				PR fees	Fire	5210230	General	211.40
				PR fees	Rec	5210230	General	366.74
				PR fees	Park	5210230	General	32.91
				SS + Medicare	Fire	5140140	General	3,978.84
				SS + Medicare	Rec	5140140	General	6,306.65
				SS + Medicare	Park	5140140	General	630.17
				EDU + SUI	Rec	5140145	General	901.56
				Benefits withholding	Park	2120066	General	-1,021.20
				Benefits withholding	Rec	2120066	General	-1,291.98
				Benefits withholding	Fire	2120066	General	-5,678.51
6723	8/30/2022	Marinwood CSD	13,394.26	Retire 08/26/2022	Park	5130510	General	1,492.93
					Rec	5130510	General	2,027.50
					Fire	5130510	General	9,873.83
6724	8/30/2022	Marinwood Market	2,479.50	camp lunches 07/05-07/08	Rec	5220819	Summer	2,479.50
TOTAL:			720,384.97					720,384.97

Total by Department:

Streetlights	1,988.03
Fire Department	243,698.31
Recreation Department	324,543.05
Park Department	51,433.80
Measure A	92,031.04
MWPA	6,690.74
Unclassified	0.00



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 13, 2022
Re: Resolution 2022-14: Recognizing Play Structure Replacement Financial Contributions

Directors,

Please see the included Resolution 2022-14 recognizing financial contributions received by the District for the Marinwood Park Play Structure Replacement Initiative as designated funds for this sole expenditure purpose.

As you are aware, the District has been approved for partial grant funding by the State of California to be used exclusively towards the completion of this project. The grant-imposed deadline to complete this project is December 31, 2023.

Throughout the initial planning phases of this project, the District has solicited and received strong interest and valuable input from the community in regards to overall scope, design and potential features. The District has also received inquiries from members of the public as well as private foundations who are interested in providing a financial contribution to be applied to the total cost of the project. In fact, the District has already received multiple financial contributions with the intent to be used exclusively for this project.

The District does not have a stand-alone policy regarding the acceptance and use of designated financial contributions received from citizens and private foundations. Resolution 2022-14 was drafted exclusively for the purpose of recognizing financial contributions received for this project and thus designating these funds to be used for this sole expenditure purpose.

Staff Recommendation: Approve Resolution 2022-14 as presented.

RESOLUTION NO. 2022-14

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MARINWOOD COMMUNITY SERVICES DISTRICT RECOGNIZING FINANCIAL CONTRIBUTIONS RECEIVED FOR THE MARINWOOD PARK PLAY STRUCTURE REPLACEMENT INITIATIVE AS DESIGNATED FUNDS FOR THIS SOLE EXPENDITURE PURPOSE

WHEREAS, in February 2021, the Board of Directors of Marinwood Community Services District (District) designated the replacement of the Marinwood Park Play Structures (the Project) as a priority project initiative; and

WHEREAS, the District has been approved for partial grant funding by the State of California Office of Grants and Local Services Prop 68 Per Capita Grant program to be used exclusively towards the Project; and

WHEREAS, the Per Capita Grant program requires a significant financial match made on behalf of the District towards the total cost of the Project; and

WHEREAS, members of the public as well as private foundations have expressed a desire to provide financial contributions and have indeed made financial contributions with the intent to be used exclusively towards the Project.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of Marinwood Community Services District does hereby direct and authorize the District Manager to recognize financial contributions received by members of the public as well as private foundations with the intent to be used towards the Project as designated funds for this sole expenditure purpose; and

BE IT FURTHER RESOLVED, the Board of Directors of Marinwood Community Services District does hereby direct the District Manager to keep a proper record of all financial contributions received for the Project, including the name(s) and contact information (if provided) of any such benefactor and the financial amount contributed.

PASSED AND ADOPTED at a regular meeting of the Board of Directors on September 13, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

MARINWOOD COMMUNITY SERVICES DISTRICT

Lisa Ruggeri, President of the Board

ATTEST: _____
Tiffany Combrink, Secretary to the Board

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

Maintenance Facility Courtyards Construction Update:

Construction of the Maintenance Facility Courtyards continues to progress. Building inspections for the cement foundation and retaining walls were completed this week with no issues. The cement pour occurred on Friday. With the cement work completed they will be able to perform the final grading work needed and begin fence board installation. Gate design has also been completed with a motorized rolling gate to be installed on the west courtyard and a double swing gate for the east courtyard.

Open Space Fire Prevention Vegetation Management:

With the funding allocated through our agency membership in the Marin Wildfire Prevention Authority (MWPA), fire prevention and accessibility work continues on various District-owned open space areas. Planned projects for the remainder of this season include:

- Removal of invasive broom species and other vegetation debris located in the open space clearing immediately west of the residences on Las Gallinas Ave between Miller Creek Middle School and Ellen Drive.
- Removal of invasive species and other vegetation debris located in the Grasshopper Hill area.

Work completed this season includes:

- Goat grazing of approximately 18 acres located in the Wildland-Urban Interface (WUI) area extending immediately behind residences along Idylberry Road, Miller Creek Road and Peachstone Terrace. Goats also grazed the area immediately behind residences located at the bottom of "Grasshopper Hill" near Heatherstone Drive, Johnstone Drive and Blackstone Drive.
- Queenstone Fire Road vegetation management. Vegetation including overgrowth and dead trees encroaching the fire road were removed to allow for passage of emergency response vehicles. Also addressed were invasive non-native species to the degree feasible.

In addition to the items listed above, several residential defensible space projects have been completed by homeowners with the removal of flammable vegetation such as juniper, bamboo and Italian cypress. In many instances, homeowners were able to take advantage of matching grant funding available through MWPA as well as the free Chipper Day services.

Other Items of Note:

- I have recently received the draft agreement from legal counsel for the developers financial contribution towards the proposed Miller Creek Trail. This will be shared with the developer for any feedback and questions prior to execution.

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



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 13, 2022
Re: Fire Protection Agreements for CSA 13 and Juvenile Hall Site

Directors,

Please see the included annual Agreements for Fire Protection and Emergency Services between the Marinwood Community Services District and the County of Marin for both CSA 13 and the juvenile hall site and surrounding facilities located on Jeanette Prandi Way in Lucas Valley.

The annual agreement fees for service are calculated using complex and long-standing formulas involving square footage of residences and other structures, current year fire department budgeted expenditures and prior year reconciliation of budgeted versus actual expenditures.

For the CSA 13 agreement, total fees for service have increased by approximately 10.7% from the prior fiscal year, FY 21-22. The total fees for service are \$45,528 above the estimated revenue contained in the approved FY 22-23 budget. The increase from prior year and the resulting budget variance are due in large part to the end of year budget-to-actuals reconciliation which carries over to current year as well as the general cost increase budgeted for fire department operations.

For the juvenile hall site agreement, total fees for service have increased by approximately 6.7% from the prior fiscal year, FY 21-22. The total fees for service are \$4,764 above the estimated revenue contained in the approved FY 22-23 budget.

Staff Recommendation: Approve both Agreements for Fire Protection and Emergency Services for CSA 13 and the Juvenile Hall Site and surrounding facilities (separate action for each agreement).

MARINWOOD COMMUNITY SERVICES DISTRICT

**AGREEMENT BETWEEN THE COUNTY OF MARIN AND MARINWOOD
COMMUNITY SERVICES DISTRICT FOR FIRE PROTECTION AND
EMERGENCY SERVICES TO COUNTY SERVICE AREA 13**

THIS AGREEMENT, made and entered into this ____ day of _____, 2022, by
and between the MARINWOOD COMMUNITY SERVICES DISTRICT, hereinafter referred to as
"District," and the COUNTY OF MARIN, acting on behalf of County Service Area No. 13, hereinafter
referred to as "Service Area:"

WITNESSETH

For and in consideration of the mutual promises and covenants hereinafter contained, the parties hereto do
hereby agree as follows:

1. This agreement shall be for Fiscal Year 2022-2023 (July 1, 2022 through June 30, 2023)
2. District agrees to provide the residents and property owners of Service Area with fire
protection and emergency services in the Service Area for the above-referenced period. Such fire
protection and emergency services will be provided on the same basis as it is provided to the residents and
property owners of the District.
3. In consideration of the provisions of such fire protection and emergency services, Service Area
agrees to pay District the sum of \$706,638.00, as calculated on Exhibit A, payable in installments as
follows:

January 31, 2023	\$ 353,319.00
April 30, 2023	\$ 176,659.50
June 30, 2023	\$ 176,659.50

4. In the event the cost of providing such service by District to Service Area exceeds the aforesaid
sum of \$706,638.00, the amount to be charged Service Area in the following fiscal year shall be increased
by a sum equal to Service Area's pro-rata share of the excess, as said share is calculated in Exhibit A. In
the event the cost of providing service by District to Service Area is less than the aforesaid sum, the amount

to be charged Service Area in the following year shall be decreased by Service Area's pro-rata share of said surplus.

5. The District agrees as part of its ongoing annual contract with Service Area that it will not charge CSA 13 for litigation costs and damages incurred by the District.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement on the day and year above written.

COUNTY OF MARIN

Katie Rice
President, Board of Supervisors

ATTEST: _____
Clerk

MARINWOOD COMMUNITY SERVICES DISTRICT

Lisa Ruggeri
President, Board of Directors

ATTEST: _____
Eric Dreikosen, District Manager

Approved by the Board of Directors of the Marinwood Community Services District at a regular meeting of the Board held on the 13th day of September, 2022.

EXHIBIT A
COUNTY SERVICE AREA NO. 13 FIRE PROTECTION CONTRACT
CALCULATION FOR FISCAL YEAR 2022-23

CALCULATE ADJUSTED FIRE BUDGET:

Total Marinwood Fire Budget FY 2022-23	2,891,091	
Adjust: 2022/2023 Engine Lease Payment	-43,000	
Adjust: 2022/2023 Fire Department Capital Reserves Allocation	-80,000	
Adjust: 2022/2023 OPEB Trust Contribution Allocation	<u>-62,000</u>	
Adjusted Fire Budget		2,706,091

CALCULATE SQUARE FOOTAGE RATIO:

Square footage Marinwood CSD 2022-23	3,329,504	
Square footage CSA 13 2022-23	<u>1,156,381</u>	
Total square footage	4,485,885	
Ratio of square footage		25.78%

CSA 13 Contract per CSD Budget for Fiscal Year 2022-23:	697,630	
Plus: Pro-rata Share of Over Budget Excess 2021-22	+16,069	
Less: Credit for 2021-22 Out-of-County & reimbursements	-7,061	
Total of Payments due from CSA 13:		<u>706,638</u>

**AGREEMENT BETWEEN THE COUNTY OF MARIN AND
MARINWOOD COMMUNITY SERVICES DISTRICT FOR FIRE PROTECTION
AND EMERGENCY RESPONSE SERVICES FOR THE JUVENILE HALL SITE**

THIS AGREEMENT, made and entered into this ____ day of _____, 2022,
by and between the COUNTY OF MARIN, hereinafter referred to as "County" and the
MARINWOOD COMMUNITY SERVICES DISTRICT, hereinafter referred to as "District":

WITNESSETH

For and in consideration of the mutual promises and covenants hereinafter contained,
the parties hereto do hereby agree as follows:

1. This Agreement shall be for Fiscal Year 2022-2023.
2. District agrees to provide the residents and property owners of the area known as
"Juvenile Hall Site", hereinafter "Site", with fire protection and emergency response services
for FY 2022-2023. Said services will be provided on the same basis as it is provided for the
residents and property owners of District.
3. In consideration of the provisions of said structural fire protection, County agrees
to pay District the sum of \$104,978.00, as calculated on Exhibit A. Said payment shall be due
and payable on or before January 31, 2023.
4. The basic charge shall be .4822 cents per square foot, plus the fire square footage
charge assessed in District for the current fiscal year, .3772 cents per square foot. The total
square footage charge is applied to the total square footage of all structures on the Site,
formerly called the County Farm, including the Rotary Club Senior Housing, County offices,
Juvenile Hall, and County schools. Billing for the structures used by Marin County Schools
shall be sent to the Marin County Office of Education; billing for all other County structures
and Rotary Club Housing shall be sent to the County Auditor or their designee.

IN WITNESS WHEREOF the parties hereto have executed this Agreement on the day
and year above written.

COUNTY OF MARIN:

Katie Rice
President, Board of Supervisors

ATTEST: _____
Clerk

MARINWOOD COMMUNITY SERVICES DISTRICT:

Lisa Ruggeri
President, Board of Directors

ATTEST: _____
Eric Dreikosen, District Manager

Approved by the Board of Directors of Marinwood Community Services District at a regular
meeting of the Board held the 13th day of September, 2022.

EXHIBIT A

JUVENILE HALL SITE FIRE SERVICE CHARGE CALCULATION

Basic charge	.4822 cents	
Marinwood CSD service charge 2022-2023 (approved by voters November 2011)	.3772 cents	
Total <u>service charge rate</u> , County Farm		.8594 cents
 <u>Square footage</u> County Schools	14,708	
<u>Square footage</u> County Farm facilities:		
Rotary Senior Housing est. 53,732 sq. ft.		
County buildings 53,713 sq. ft.	107,445	
Total square feet, County Farm		122,153 sq. ft.
 Service charge County Schools (sq ft x .service charge rate)	\$12,640	
Service charge other County (sq ft x .service charge rate)	<u>\$92,338</u>	
TOTAL FIRE PROTECTION SERVICES TO JUVENILE HALL SITE, FY 2022-2023		\$ 104,978



To: Marinwood Board of Directors

From Darin White, Fire Chief

Date: September 13, 2022

Re: Fire Department Update

Marin Wildfire Prevention Authority-(MWPA):

The Citizen Oversight Committee sent a list of its recommendations to the Board of Directors for its consideration. However, many of those recommendations are already being addressed or in a few cases, may create significant burden to local jurisdictions to achieve. The recommendations are valued and for those that are still outstanding, a staff led Task Force has been assembled. This ensures the meetings are compliant with the Brown Act.

Participants from the OPS Committee (Chief White) the Advisory Technical Committee, and staff will meet to strategize on how best to accomplish some of the recommendations or to provide some needed response to the more complex, detailed requests that were generated. The target timeline for completion is mid-October.

Defensible Space and Home Hardening Grant Programs:



On July 27, 2022, members of the Fire Foundry crew conducted Juniper removal during a direct assistance project on Johnstone Dr. So far this year 12 residences have received Direct Assistance from the Fire Foundry crews.

Guidelines/COVID-19:

The California Department of Public Health has announced the availability of 1 million new vaccinations which have been approved for use against the original COVID-19 virus and Omicron variants. Last week several counties began to administer the bivalent vaccines to persons ages 12 and older (Pfizer) and 18 years of age and older (Moderna). These vaccines have been redesigned by both Moderna and Pfizer with the intent of better targeting the original viruses and Omicron subvariants and it is anticipated that the antibodies generated by these new vaccines will better arm persons against future variants as well. However, the Mercury news reported experts cautioning those who have been sickened by COVID infection recently to wait at least 3 months before taking the vaccine.

On average it has been 6 months for persons who have been boosted and this new vaccine arrives in time for the upcoming winter months. The hope is that many will take this newest version and render themselves protected from hospitalization, infection, and other outcomes. Those who have already had multiple boosters (two if over the age of 50) or three (if you are immunocompromised) are eligible to receive the newest vaccines.

Although there is not a lot of data to support effectiveness in humans, the decision was made to roll out the vaccines ahead of the winter flu and infection period (which usually starts in the month of November) to reduce hospitalizations and an estimated 10,000 deaths. Hundreds of people across the United States are still dying every day from COVID or variant infections.

CVS and Walgreens are taking appointments and Kaiser Permanente will be administering the shots within the next week or two.

National Night Out





On Tuesday August 2, 2022, many communities within Marin County resumed the neighborhood block party and social gathering known as National Night Out. This is an evening when neighbors build community ties and interact with first responders. As such, Captain John Papanikolaou, Engineer Jeff Smith, and Firefighter Paramedic William Kelly (pictured above) joined Fire Chief Darin White for delicious ice cream and root beer floats (with our gracious and generous hosts) at the Marin Contempo neighborhood gathering.

Announcements:

The San Rafael and Marinwood Fire Departments are pleased to announce that Fire Prevention Week is set for the week of October 9-15, 2022. This year's [National Fire Protection Association](https://www.nfpa.org/fire-prevention-week) (NFPA) Fire Prevention Week campaign is: Fire won't wait. Plan your escape.



Kitchen fires, related to cooking, are the leading cause of dwelling fires. In a report titled, NFPA's Home Structure Fires released in October 2021 a 5-year study found that 75% of civilian fire deaths and 72% of fire and smoke related injuries were caused by residential fires. Having a home fire escape plan can help save lives as it teaches children to learn at least two ways out of the house and identifies a designated rendezvous location for family members to meet a safe distance away.

This is an opportunity for classroom instructors of young children to visit the NFPA website and obtain information or download materials that can be used & distributed during Fire Prevention Week. More information can be found at <https://www.nfpa.org/Events/Events/Fire-Prevention-Week>. There are some brief informative [videos](#) that can be shown to the students as well as a fun [Home Fire Escape Plan](#) offered in both English and Spanish.

Marinwood Fire Department Statistics: August 2022

The Marinwood Fire Department responded to 140 emergency calls in August 2022. A little under two thirds of the calls were medical incidents; none of which involved confirmed COVID-19 cases. The department responded to six fires, four of which were mutual aid. Of the two Marinwood calls, one was on Miller Creek Rd. and involved a small kitchen fire. Two off-duty San Francisco firefighters had already extinguished it by the time E58 arrived. The second fire call was a solo car fire on NB101. E58 assisted extinguishing the fire and cleaning up. The driver and passenger were able to exit the vehicle and no injuries were reported.

<i>Incidents by Area and Type</i>								
Area	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	OTHER	TOTAL
Marinwood	23	14	3	2	0	N/A	0	42
CSA 13	11	4	1	0	0	N/A	0	16
Old JPA (Mont Marin)	9	0	0	1	0	N/A	0	10
New JPA (East of 101)	37	12	3	0	0	N/A	0	52
SR Mutual Aid	4	3	0	1	1	0	0	9
MC JPA	3	0	1	0	0	N/A	0	4
MC Mutual Aid	0	0	0	0	0	N/A	0	0
Novato	1	1	0	2	1	2	0	7
Total number	88	34	8	6	2	2	0	140
<i>Percentage of total</i>	<i>62.9%</i>	<i>24.3%</i>	<i>5.7%</i>	<i>4.3%</i>	<i>1.4%</i>	<i>1.4%</i>	<i>0.0%</i>	

Call types:

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

Average response time for Engine 58: 5 minutes, 35 seconds

Marinwood Community Services District

Draft Minutes of Park & Recreation Commission Meeting Tuesday – August 23, 2022

Time and Place: 7:00PM via Teleconference

Present:

Commissioners: Chair John Tune, Jon Campo, Ian Fein, Anne Sjahsam

Absent: Michael Benesch

Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell

Board Director: Chris Case

1. Agenda

No changes were requested by Commissioners. Chair Tune adopted the agenda as presented.

2. Public Comment on Non-Agenda Items

The Commission received no public comment

3. Draft Minutes of June 28, 2022 P&R Commission Meeting

Campo to approve/Sjahsam to second approval of Draft Minutes of June 28, 2022 P&R Commission Meeting.
Ayes: Campo, Fein, Sjahsam, Tune. Nays: None. Absent: Benesch. Motion Carried.

4. Draft Minutes of August 9, 2022 Board Meeting

Commission reviewed minutes.

5. District Manager Update on Select Park & Recreation Initiatives

Commission received updates regarding: Park Maintenance Facility; Miller Creek Waterway Trail; Marinwood Park Play Structure Replacement Project; Open Space Fire Prevention Vegetation Management efforts.

6. Recreation and Park Maintenance Activity Report

Commission received Recreation and Park Maintenance Activity Report.

7. Commissioner Items of Interest – Requests for Future Agenda Items

-Commissioner Sjahsam requested an agenda item to discuss play structure replacement project timeline
-Commissioner Campo requested an agenda item for a potential bylaws amendment transitioning to bi-monthly regular commission meetings.

8. Adjourn

Meeting adjourned at 8:20 PM

Eric Dreikosen

Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 13, 2022
Re: Measure A Grant Agreement

Directors,

Please see the included annual Grant Agreement and associated exhibits received from the County of Marin in regards to "Measure A" funding.

"Measure A" was originally passed by the voters of Marin County and made effective in 2013. Amongst other benefits managed at a County level, Measure A benefits Cities, Towns and applicable Special Districts in Marin County by providing annual grant funding allocations intended to:

"maintain, restore, and/or renovate existing parks, preserves, and recreational facilities; to construct new parks and recreational facilities or acquire parklands; or to engage in vegetation management to reduce wildfire risk, promote biodiversity, or control invasive non-native weeds on private, municipal or district lands."

Marinwood CSD has participated in and benefitted from Measure A funding since the original ballot measure passage in 2013. It was recognized at that time by staff, the Park & Rec Commission and the Board of Directors the most pressing need of Measure A funding received was deferred capital maintenance and expenditures for our parks and recreation facilities. Projects and/or equipment funded in whole or in part through Measure A funds include but are not limited to:

New flooring in the community center reception hall; Storage shed for recreation program equipment and supplies; Air conditioning system installed in community center reception hall; Various tennis court repairs and maintenance; Pool equipment repairs and replacement including a salt generator chlorination system; Exterior painting and wood treatment of community center; Park maintenance vehicles including UTV and full-size maintenance truck; Park maintenance facility replacement.

The original Measure A ordinance expired this past April. A renewal measure was placed on the June 2022 ballot and was once again passed by the voters. With the passing of the renewal measure, all participating agencies are required to enter into a new grant agreement reflecting the dates of the renewal ordinance. All other terms and reporting requirements remain essentially identical to those implemented with the original agreement.

Staff Recommendation: Authorize the District Manager to execute the Measure A Grant Agreement between the County of Marin and Marinwood CSD.

GRANT AGREEMENT FOR DISBURSEMENT OF TAX PROCEEDS

BETWEEN

COUNTY OF MARIN

AND

MARINWOOD COMMUNITY SERVICES DISTRICT

This Grant Agreement (hereinafter "AGREEMENT") is made and entered into this ____ day of _____, 2022, by and between the County of Marin, a political subdivision of the State of California (hereinafter "COUNTY"), and the CITY/TOWN of _____, or MARINWOOD COMMUNITY SERVICES DISTRICT (hereinafter "CITY/TOWN/DISTRICT"), a political subdivision of the State of California, collectively hereinafter the "PARTIES".

Recitals

Whereas, the Marin Parks, Open Space, and Sustainable Agriculture Transactions and Use Tax Ordinance 3760 (hereinafter "MEASURE A"; attached as Exhibit A) was approved by Marin County voters on June 7, 2022; and

Whereas, upon becoming operative on October 1, 2022, MEASURE A applies to any unspent fund balance from the Marin Parks, Open Space, and Farmland Preservation Transactions and Use Tax Ordinance 3586, which became effective April 1, 2013.

Whereas, MEASURE A levies a one-quarter of one-percent transactions and use tax (hereinafter "sales tax") in Marin County and is estimated to generate approximately \$16,000,000 per year for the nine year life of the measure; and

Whereas, the MEASURE A Expenditure Plan, included in Exhibit A, allocates fifteen percent (15%) of the revenues from the sales tax increment to a City, Town, and Applicable Special District Program (hereinafter "PROGRAM") to assist Marin's municipalities and applicable special districts in managing their parks, open space preserves, recreation programs, and vegetation to promote biodiversity and reduce wildfire risk; and

Whereas, the term, "applicable special districts," means a local public entity located wholly within the unincorporated area of Marin that was explicitly formed to provide services to the community for park and recreation purposes and/or park and recreation purposes plus open space. Applicable special districts do not include federal agencies, state agencies, extensions of the County government (i.e. Community Service Areas) and/or districts located within an incorporated town or city even if such agencies or districts provide services to the community for recreation, open space or recreation programming.

Whereas, COUNTY is charged with the fiduciary duty to administer the MEASURE A sales tax proceeds consistent with applicable laws; and

Whereas, MEASURE A, requires that an allocation method be used as a means to determine the amount of funding each municipality and applicable special district receives on an annual basis from the PROGRAM; and

Whereas, the Ordinance 3586 allocation method approved by the Marin County Board of Supervisors on December 17th, 2013, a copy of which is attached hereto and made a part hereof (hereinafter "ALLOCATION METHOD"; Exhibit B), has been updated with current census information and will be used to determine funding allocations under this PROGRAM; and

Whereas, the objective of this AGREEMENT is to continue a mutually beneficial relationship between PARTIES to disburse and account for MEASURE A fund expenditures;

Therefore, PARTIES are entering into this AGREEMENT.

Statement of Agreement

1. It is mutually agreed and understood that, upon signing of this AGREEMENT:
 - a. COUNTY is responsible for allocating, managing, accounting for, and disbursing all PROGRAM funds.
 - b. COUNTY will disburse PROGRAM funds to CITY/TOWN/DISTRICT semiannually (two times per fiscal year), as follows:
 - i. Disbursement 1 will occur in or about July each year, conditional upon receipt by Marin County Parks of an Annual Measure A Work Plan prepared by CITY/TOWN/DISTRICT, in the form attached as Exhibit C, by July 1st of the same calendar year. Disbursement 1 will consist of PROGRAM funds from Measure A revenue received from the California Department of Tax and Fee Administration during the preceding January 1st through June 30th period and allocated to the CITY/TOWN/DISTRICT according to the ALLOCATION METHOD. If CITY/TOWN/DISTRICT submits its Annual Measure A Work Plan after July 1st, Disbursement 1 shall occur approximately 30 days subsequent to submittal.
 - ii. Disbursement 2 will occur in or about January, conditional upon receipt by Marin County Parks, by November 15th of the same fiscal year, of an Annual Measure A Expenditure Report prepared by CITY/TOWN/DISTRICT, in the form attached as Exhibit D, describing actual expenditures for the preceding fiscal year. Disbursement 2 will consist of PROGRAM funds from Measure A revenue received from the California Department of Tax and Fee Administration during the preceding July 1st through December 31st period and allocated to the CITY/TOWN/DISTRICT according to the ALLOCATION METHOD. If CITY/TOWN/DISTRICT submits its Annual Measure A Expenditure Report after November 15th, Disbursement 2 may be delayed. Late Expenditure Reports will delay annual reporting on Measure A, and the work of the Measure A Community Oversight Committee. CITY/TOWN/DISTRICT is encouraged to produce Annual Measure A Expenditure Reports on time.

- iii. COUNTY will make every effort to make disbursements within the time periods specified above, and shall not willfully delay or withhold PROGRAM funds for reasons other than those stated in this AGREEMENT, but shall not be responsible for the consequences if disbursements are delayed for any reason. Disbursements will occur by electronic transfer.
 - iv. CITY/TOWN/DISTRICT Annual Measure A Work Plans and Expenditure Reports shall account for any unspent revenue and unreported expenditures from Ordinance 3586.
- c. CITY/TOWN/DISTRICT's allocation of PROGRAM funds must be used as described in Exhibit A to this AGREEMENT. Only the following uses are allowed:
 - i. Manage parks, open spaces, and recreational programming.
 - ii. To maintain, restore and/or renovate existing parks, preserves and recreational facilities.
 - iii. To construct new parks and recreational facilities or acquire parklands.
 - iv. To engage in vegetation management to reduce wildfire risk, promote biodiversity or control invasive non-native weeds on private, municipal, or district lands.
- d. Without changing the ALLOCATION METHOD, COUNTY may review and adjust CITY/TOWN/DISTRICT's population numbers every three years, beginning with the date of this AGREEMENT. COUNTY shall provide CITY/TOWN/DISTRICT's with notice of any adjustments.
- e. For CITY/TOWN/DISTRICT's budgeting purposes, COUNTY will provide an estimate of a CITY/TOWN/DISTRICT's annual allocation for the coming fiscal year on or about March 1st, for as long as the tax is in effect. COUNTY will base the estimate on the annual budget approved by the Board of Supervisors and account for an estimated delay in payment from the sales tax is assessed to the time a payment is made to COUNTY of three (3) months. Actual allocation may be higher or lower than the estimate due to variability in annual tax receipts.
- f. CITY/TOWN/DISTRICT is not required to match funds.
- g. CITY/TOWN/DISTRICT will segregate PROGRAM funds from other funds available to it. CITY/TOWN/DISTRICT must ensure that PROGRAM funds are not commingled with other funds not pertaining to MEASURE A. This can be achieved by either establishing a separate bank account dedicated solely to MEASURE A, or by establishing and accounting for MEASURE A financial transactions in a special revenue fund dedicated solely to MEASURE A.
- h. CITY/TOWN/DISTRICT need not expend its annual allocation of PROGRAM funds in a single fiscal year. Allocations may accumulate with the CITY/TOWN/DISTRICT and carry over into multiple, successive fiscal years if, for example, CITY/TOWN/DISTRICT wishes to use the funds for a program, project or projects that cannot be funded with a single year allocation.

- i. CITY/TOWN/DISTRICT will expend the sum total of its annual allocations by 10 years after the date MEASURE A expires. On that date, PROGRAM funds not expended by CITY/TOWN/DISTRICT shall revert and be due to COUNTY.
- j. CITY/TOWN/DISTRICT's Annual Measure A Work Plans shall be due as stated in item "b" above.
- k. CITY/TOWN/DISTRICT is responsible for ensuring that environmental review and permitting requirements are fulfilled, if applicable, for all projects receiving Measure A funds.
- l. CITY/TOWN/DISTRICT will spend Measure A funds solely on project or program costs. Project or program costs are defined as costs associated with staff, contractors, consultants or materials related to projects identified in the Annual Measure A Work Plan.
- m. The accuracy of CITY/TOWN/DISTRICT's Annual Measure A Expenditure Reports will be certified by the CITY/TOWN/DISTRICT's chief fiscal officer.
- n. COUNTY may audit CITY/TOWN/DISTRICT's expenditure of PROGRAM funds and any unspent allocation balances.
- o. COUNTY will assist CITY/TOWN/DISTRICT to establish or continue practices and procedures, as reasonably necessary, to facilitate CITY/TOWN/DISTRICT's fulfillment of its responsibilities pursuant to this AGREEMENT.
- p. CITY/TOWN/DISTRICT will repay the COUNTY any funds that the COUNTY has disbursed which are not used in accordance with this AGREEMENT unless there has been prior written agreement between the PARTIES stating otherwise.

2. Indemnification

CITY/TOWN/DISTRICT shall defend, indemnify, hold harmless, and release COUNTY, its elected and appointed officials, officers, agents, and employees, from and against any and all actions, claims, damages, liabilities, or expenses (hereinafter "LIABILITY") that may be asserted by any third party arising out of or in connection with CITY/TOWN/DISTRICT'S performance under or the making of this AGREEMENT, except to the extent that LIABILITY is caused by the negligence or willful misconduct of COUNTY.

COUNTY shall defend, indemnify, hold harmless, and release CITY/TOWN/DISTRICT, its elected and appointed officials, officers, agents, and employees, from and against any and all actions, claims, damages, liabilities, or expenses (hereinafter "LIABILITY") that may be asserted by any third party arising out of or in connection with COUNTY'S performance under or the making of this AGREEMENT, except to the extent that LIABILITY is caused by the negligence or willful misconduct of CITY/TOWN/DISTRICT.

3. Replacement

Beginning on October 1, 2022 this AGREEMENT replaces the Ordinance 3586 agreement signed by CITY/TOWN/DISTRICT on December 17, 2013 related to the administration of PROGRAM funds.

4. Duration and Termination

The terms of this AGREEMENT shall remain in full force and effect for 10 (ten) years from the date adopted and signed. Any party may terminate this AGREEMENT by notifying the other party a minimum of 30 (thirty) days in advance.

5. Contacts and Notices

All notices under this Agreement shall be in writing (unless otherwise specified) delivered to the parties by electronic mail, hand, by commercial courier service, or by United States mail, postage prepaid, addressed to the parties at the addresses set forth below or such other addresses as the parties may designate by notice.

For County:

Director and General Manager
Marin County Parks
3501 Civic Center Drive, Suite 260
San Rafael, CA 94903
Phone: (415) 473-6387
Fax: (415) 473-3795
Email: MKorten@marincounty.org

For City, Town or District:

District Manager
Marinwood Community Services District
775 Miller Creek Road
San Rafael, CA 94903
Phone: (415) 479-7751
Fax: (415) 479-7759
E-mail: EDreikosen@marinwood.org

6. NO THIRD PARTY BENEFICIARIES

Nothing contained in this agreement shall be construed to create, and the PARTIES do not intend to create, any rights in third parties.

7. EXPENSES

Except as otherwise provided in Section 2 of this AGREEMENT, each party shall be solely responsible for and shall bear all of its own respective legal expenses in connection with any dispute arising out of this AGREEMENT and the transactions hereby contemplated. PARTIES may not use PROGRAM funds for the aforementioned purpose.

8. INTEGRATION

This AGREEMENT, including Exhibits A, B, C and D which are attached hereto and incorporated herein by reference, represents the entire AGREEMENT of the PARTIES with respect to the subject matter thereof. No representations, warranties, inducements or oral agreements have been made by any of the parties except as expressly set forth herein.

9. AMENDMENT

Except as otherwise provided herein, this AGREEMENT may not be changed, modified or rescinded except in writing, signed by all PARTIES hereto, and any attempt at oral modification of this AGREEMENT shall be void and of no effect.

10. SEVERABILITY

Should a court of competent jurisdiction rule or declare that any part of this AGREEMENT is unconstitutional, invalid, or beyond the authority of either party to enter into or carry out, such decision shall not affect the validity of the remainder of this AGREEMENT, which shall continue in full force and effect; provided that the remainder of this AGREEMENT can, absent the excised portion, be reasonably interpreted to give effect to the intentions of the PARTIES.

IN WITNESS WHEREOF, the PARTIES hereto have executed this AGREEMENT on the day and year above written.

MARINWOOD COMMUNITY SERVICES DISTRICT

District Manager

Attest:

Board Secretary

Approved as to Form:
CITY/TOWN/DISTRICT COUNSEL

By: _____

COUNTY OF MARIN

President, Board of Supervisors

Attest:

Clerk of the Board

Approved as to Form:
COUNTY COUNSEL

By: _____

EXHIBIT A

Marin County Ordinance No. 3760

EXHIBIT B

Allocation Method

EXHIBIT C

Form of Annual Measure A Work Plan

EXHIBIT D

Form of Annual Measure A Expenditure Report

ORDINANCE NO. 3760
AN ORDINANCE OF THE COUNTY OF MARIN, STATE OF
CALIFORNIA, RE-IMPLEMENTING A ONE-QUARTER OF ONE
PERCENT TRANSACTIONS AND USE TAX TO BE ADMINISTERED
BY THE CALIFORNIA DEPARTMENT OF TAX AND FEE
ADMINISTRATION FOR PARKS, OPEN SPACE, AND
SUSTAINABLE AGRICULTURE

THE BOARD OF SUPERVISORS OF THE COUNTY OF MARIN ORDAINS AS FOLLOWS:

SECTION 1. TITLE

This Ordinance shall be known as the **Marin Parks, Open Space, and Sustainable Agriculture Transactions and Use Tax Ordinance**. The County of Marin hereinafter shall be called "County." This Ordinance shall be applicable in the incorporated and unincorporated territory of the County.

SECTION 2. EFFECTIVE DATE; OPERATIVE DATE; ADMINISTRATION

- A. This Ordinance relates to the levying and collecting of the County transactions and use taxes and shall take effect immediately ("Effective Date").
- B. This Ordinance shall become operative on October 1, 2022 or the start of the earliest quarter thereafter, on the first day of the first calendar quarter commencing more than 110 days after the adoption of this Ordinance, consistent with California Department of Tax and Fee Administration requirements ("Operative Date"); provided, however, that the Marin Parks, Open Space, and Sustainable Agriculture Expenditure Plan ("Expenditure Plan"), attached hereto as Exhibit "A," shall commence on the Effective Date of this Ordinance.
- C. Upon becoming operative, this Ordinance shall apply to any unspent fund balance from Ordinance 3586, which became effective April 1, 2013.

SECTION 3. PURPOSE

This Ordinance is adopted to achieve the following, among other purposes, and directs that the provisions hereof be interpreted in order to accomplish those purposes:

- A. To re-implement a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.5 of Part 1.7 of Division 2, which authorizes the County to adopt this tax Ordinance which shall be Operative if a (2/3) majority of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that re-implements a tax and provides a measure therefor that can be administered and collected by the

California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record-keeping upon persons subject to taxation under the provisions of this Ordinance.

SECTION 4. EXPENDITURE PLAN: LIMITATION OF EXPENDITURES: FISCAL OVERSIGHT

Pursuant to the requirements of Government Code §50075.1, (1) the Expenditure Plan constitutes the statement of the specific purposes for which the revenue generated by this Ordinance may be expended, (2) the expenditure of the revenue generated by this Ordinance shall be restricted to the purposes stated in Exhibit "A," (3) the revenue generated by this Ordinance shall be deposited into the "Parks, Open Space, and Sustainable Agriculture Special Tax Account," and (4) the County Department of Finance shall prepare and file with the Board of Supervisors reports meeting the requirements of Government Code §50075.3.

SECTION 5. CONTRACT WITH STATE

Prior to the Operative Date, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance; provided, that if the County shall not have contracted with the California Department of Tax and Fee Administration prior to the Operative Date, it shall nevertheless so contract and in such a case the Operative Date shall be the first day of the first calendar quarter following the execution of such a contract.

SECTION 6. TRANSACTIONS TAX RATE

For the privilege of selling tangible personal property at retail, a tax is hereby re-implemented upon all retailers in the incorporated and unincorporated territory of the County at the rate of one-quarter of one percent (0.25%) of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the Operative Date of this Ordinance.

SECTION 7. PLACE OF SALE

For the purposes of this Ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

SECTION 8. USE TAX RATE

An excise tax is hereby re-implemented on the storage, use or other consumption in the County of tangible personal property purchased from any retailer on and after the Operative Date of this Ordinance for storage, use or other consumption in said territory at the rate of one quarter of one-percent (0.25%) of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

SECTION 9. ADOPTION OF PROVISIONS OF STATE LAW

Except as otherwise provided in this Ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this Ordinance as though fully set forth herein.

SECTION 10. LIMITATIONS ON ADOPTION OF STATE LAW AND COLLECTION OF USE TAXES

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

- A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefore. However, the substitution shall not be made when:
 1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Board of Control, State Board of Equalization, State Treasury, or the Constitution of the State of California;
 2. The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this Ordinance.
 3. In those sections, including, but not necessarily limited to sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code, or;
 - b. Impose this tax with respect to certain sales, storage, use or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
 4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.
 - a. The word "County" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.
 - "A retailer engaged in business in the County" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a

person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

SECTION 11. PERMIT NOT REQUIRED

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this Ordinance.

SECTION 12. EXEMPTIONS AND EXCLUSIONS

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
 - 1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 - 2. Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - b. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 - 3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Ordinance.
 - 4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the Operative Date of this Ordinance.
 - 5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this Ordinance, the storage, use

or other consumption in this County of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
 2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
 3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the Operative Date of this Ordinance.
 4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the Operative Date of this Ordinance.
 5. For the purposes of subparagraphs 3. and 4. of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
 6. Except as provided in subparagraph 7, a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.
 7. "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.
- D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a County imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

SECTION 13. USE OF PROCEEDS

The proceeds of the taxes imposed by this ordinance shall be used solely for the projects and purpose set forth in the Expenditure Plan attached as "Exhibit A" and for the administration

thereof.

SECTION 14. AMENDMENTS

All amendments subsequent to the Effective Date of this Ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this Ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this Ordinance.

SECTION 15. ENJOINING COLLECTION FORBIDDEN

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this Ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

SECTION 16. SEVERABILITY

If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, the remainder of the Ordinance and the application of such provision to other persons or circumstances shall not be affected thereby.

SECTION 17. PUBLICATION

Within thirty (30) days of its passage, this ordinance shall be published with the names of the supervisors voting for and against the same in the MARIN INDEPENDENT JOURNAL, a newspaper of general circulation published in the County of Marin.

SECTION 18. TERMINATION DATE

The authority to levy the tax re-implemented by this Ordinance shall expire nine years from the Operative Date of this Ordinance.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Marin held on February 15, 2022, by the following vote:

AYES: SUPERVISORS Dennis Rodoni, Judy Arnold, Damon Connolly,
Stephanie Moulton-Peters, Katie Rice

NOES: NONE

ABSENT: NONE



PRESIDENT, BOARD OF SUPERVISORS

ATTEST:



CLERK

Exhibit A

PARKS, OPEN SPACE, AND SUSTAINABLE AGRICULTURE EXPENDITURE PLAN

A. Summary

It is proposed that the voters in Marin County be presented at the June 7, 2022 Primary Election, the opportunity to vote to re-implement an existing tax that funds the preservation of Marin County parks, open space preserves, and farmland. The Parks, Open Space, and Sustainable Agriculture one-fourth cent (1/4 cent) sales tax ("Measure") is estimated, at current collection levels, to generate approximately \$16,000,000 per year. This level of revenue may change during the life of the Measure due to the variability in annual receipts. All revenue projections described below are approximate and will be subject to changes in annual receipts.

This Expenditure Plan ("Plan") outlines three programs for spending the sales tax proceeds. In Part B of the Plan, each program is described by its funding allocation, and types of projects and activities that the funding would support. Part C of the Plan contains administrative provisions, including a Community Oversight Committee and public process for determining annual expenditures.

B. Program Descriptions

1. **Parks and Open Space Program (65%)**

The purpose of this Program is to protect or restore natural resources, maintain existing county parks and open space preserves, and preserve natural lands. Sixty five percent **(65%)** of revenues generated annually by this Measure shall be made available for the following uses.

a. Protect or Restore Natural Resources and Maintain Existing County Parks and Open Space Preserves.

The purpose of this element is to protect or restore natural resources and maintain our existing county parks and open space preserves. Sixty five percent **(65%)** of the Parks and Open Space Program's annual amount shall be used for the following purposes.

- i. Enhance biodiversity, and control populations of invasive, non-native weeds in communities throughout Marin.
- ii. Repair, maintain, and/or replace deteriorating recreation facilities and infrastructure in county parks, on county regional pathways, and locally through partnerships. Facilities and infrastructure include, but are not limited to, children's playgrounds, bathrooms, water fountains, water lines, picnic areas and tables, the swimming pool at McNear's Beach Park, signs, sea walls, kayak and canoe launches, fishing piers, paved multiuse pathways such as Mill Valley/Sausalito bike path and Corte Madera Creek bike path, tennis courts, basketball courts, the skate park at John F. Mcinnis Park, landscape plantings, parking lots, irrigation systems, and ball fields.
- iii. Implement trail projects to protect water quality, sensitive habitats and natural areas (including habitat for rare and endangered species); reduce erosion; avoid unstable slopes; improve trail safety and sustainability; improve trail enjoyment and recreation opportunities; and reduce maintenance costs, in accordance with the Marin County Parks

Road and Trail Management Plan. Project types may include, but are not limited to, rerouting existing trails; decommissioning (closing) unauthorized and redundant trails with concurrent habitat restoration; converting redundant or unnecessary fire roads to trails (in consultation with Marin fire agencies); building new or modifying existing trails when necessary to improve trail safety and/or achieve connections to other trails or destinations; and entering into arrangements with private landowners for essential trail connections.

- iv. Protect and restore wetlands along Marin's coastline and bay shoreline to protect wildlife habitat, including habitat for shorebirds, waterfowl, and endangered wildlife such as the California clapper rail and salt marsh harvest mouse.
- v. Protect water quality and fish habitat by reducing erosion and sedimentation, and/ or engaging in restoration projects in streams and creeks within county parks and preserves including, but not limited to, Coyote Creek, Miller Creek, Lagunitas Creek, Corte Madera Creek, Rush Creek, Novato Creek, and Las Gallinas Creek.
- vi. Repair, maintain, and/or replace deteriorating facilities and infrastructure in open space preserves that orient and inform visitors, enable public access, protect natural resources, enhance safety, and prevent slope instability and flooding affecting downstream areas. Facilities and infrastructure include, but are not limited to, signs, gates, fences, flood prevention and drainage improvements, slope stability improvements, culverts, retaining walls, and bridges.
- vii. Augment current visitor services for parks and open space preserves - via rangers, programming, and partnerships - to protect natural resources; support visitor safety and enjoyment; and support volunteerism and environmental education.

b. Reduce the Risk of Wildfire In County Parks and Open Space Preserves.

The purpose of this element is to reduce the risk of wildfire on and adjacent to county parks and open space preserves. Twenty five percent (**25%**) of the Parks and Open Space Program's annual amount shall be used for direct services to fund fuels reduction crews made up of Parks staff or through a contractor, fire department or other partner to provide on the ground fuels reduction services to reduce the risk of wildfire in county parks and open spaces throughout Marin in close consultation with fire agencies, and while protecting biodiversity and ecosystem services including the following:

- i. Reducing flammable fuels in the wildland urban interface in accordance with the priorities described in the County's Community Wildfire Protection Plan.
- ii. Conducting prescribed burns in partnership with local fire agencies.
- iii. Maintaining defensible space in Park and Open Space lands adjacent to nearby communities

Staff will develop an annual fuels reduction work plan with input from the community and local fire agencies and in partnership with the Marin Wildfire Protection Authority ("MWPA"). The outcomes of this work will be published and reviewed by the Board of Supervisors each year. Staff will partner with MWPA through an MOU to maximize coordination and joint-decision making for vegetation management and evacuation route clearing, to delineate non-

overlapping areas of responsibility, to identify and prioritize the most urgent projects impacting community/public safety, and to reduce costs. Any unspent funds below the annual required spending within this allocation will be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax.

c. Preserve Natural Lands

The purpose of this element is to enable fulfillment of the Marin County Parks Strategic Plan goals related to the permanent preservation of land for public open space, community separators, wildlife corridors, greenbelts, and habitat. Ten percent **(10%)** of the Parks and Open Space Program's annual amount shall be used for the following purposes; however, the annual amount or its balance may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax extension.

- i. Acquire land or conservation easements from willing sellers through direct purchase or partnerships for the purposes of permanently protecting and/or restoring natural areas, streams, bay lands, and native ecosystems with high natural resource values; or to improve access to parks and recreation facilities.
- ii. Implement public access, safety, and environmental protection improvements on lands and conservation easements purchased under this program on or after April 1, 2013.
- iii. To the extent possible, these funds would be used to leverage matching funds from public and private partners.

2. Sustainable Agriculture Program (20%)

The purpose of this Program is to support and enhance ecosystem services, climate resiliency, and the protection, restoration, and sustainability of Marin County agricultural working lands and food systems. Twenty percent **(20%)** of revenues generated annually by this Measure shall be made available for the following uses.

- a. Thirty percent (30%) of the Sustainable Agriculture Program's annual amount shall provide competitive matching grants to qualified organizations to support work on sustainable food systems, climate beneficial management, and improving natural resource values on Marin's working lands, including: carbon capture farming practices, environmental restoration, regenerative agriculture, improving ecosystem services for water quality and soil health, local food supply sustainability and community gardens, wildlife corridor and habitat improvements, providing for public access, increasing access to low-cost farmland and farming for low-income and underserved communities.
- b. Twenty percent (20%) of the Sustainable Agriculture Program's annual amount shall provide matching grants to the Marin Resource Conservation District for the purpose of implementing carbon farm plans and similar projects on working agricultural lands which will support and enhance water quality and soil health, biodiversity, wildlife corridors, riparian zones, erosion control, climate resiliency, and safeguard wildlife habitat and pollinators.
- c. Fifty percent (50%) of the Sustainable Agriculture Program over the life of the measure shall be used for the purchase of perpetual agricultural conservation easements (including those on land already encumbered by agricultural

conservation easements) and purchase of additional real property interests to protect and permanently preserve Marin County farms and ranches for productive agricultural use through voluntary transactions with landowners, and monitoring and enforcing existing easements.

- d. This program's annual amount, or its balance, may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax.

2. City, Town, and Applicable Special District Program (15%)

The purpose of this Program is to assist Marin's municipalities and applicable special districts in managing their parks, open space preserves, recreation programs, and vegetation to promote biodiversity and reduce wildfire risk. Fifteen percent **(15%)** of the revenues generated annually by this Measure shall be made available for the following uses.

- a. Provide grants to cities, towns, and applicable special districts (special districts that provide for parks, open space and/or recreation in unincorporated areas), to maintain, restore, and/or renovate existing parks, preserves, and recreational facilities; to construct new parks and recreational facilities or acquire parklands; or to engage in vegetation management to reduce wildfire risk, promote biodiversity, or control invasive non-native weeds on private, municipal, or district lands.
- b. Funds shall be available through a grant allocation process that will be designed in concert with the cities, towns, and applicable special districts. The grant allocation process, but not the individual projects, shall be subject to approval by the Marin County Board of Supervisors. This program's annual amount, or its balance, may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax.

C. Administrative Provisions

1. Community Oversight Committee

- a. The Community Oversight Committee formed by the Marin County Board of Supervisors within 6 months following the passage of Ordinance No. 3586 in 2012 shall be continued. The responsibilities of this committee shall continue to be to review Plan expenditures on an annual basis to ensure they conform with the Plan and oversee an annual audit and prepare an annual report describing how funds were spent.
- b. Members of the committee shall be appointed by the Board. The role of the committee shall be to advise the Board and staff on these matters. The committee shall report to the Director and General Manager of Marin County Parks.
- c. Members of the Community Oversight Committee shall be county residents who are neither elected officials of any government, nor employees from any agency or organization that either oversees or benefits from the proceeds of the sales tax. The committee shall consist of seven at-large members.
- d. The committee shall continue to operate under existing bylaws approved by the Board of Supervisors related to the conduct of committee meetings and business, which may be updated by the Board of Supervisors.
- e. Meetings of the committee shall be open to the public and shall be held in compliance with the Ralph M. Brown Act, California's open meeting law.

- f. The committee shall dissolve after all revenue collected from this Measure is expended and a final report is submitted.

2. Re-implementation Requirements

Implementation of the plan shall be guided by the following procedures to ensure that the revenue generated by the Measure continues to be spent in the most efficient and effective manner possible, consistent with serving the public interest in Marin County, and the desires of the voters of Marin County.

- a. The Marin County Parks and Open Space Commission shall conduct a public meeting annually to gain public input on selection of projects to expend the sales tax revenues, as part of County's annual budget development process.
- b. The County of Marin is charged with the fiduciary duty to administer sales tax proceeds in accordance with applicable laws. Disbursement of funds as grants shall be subject to terms and conditions that may include, but are not limited to, the County's right to 1) require grantees to enter into funding agreements with the County; 2) require matching funds; and 3) audit a grantee's use of tax proceeds.
- c. Actual revenues generated by the Measure may be higher or lower than estimates in this Plan due to variability in annual tax receipts. County shall annually estimate revenue from the Measure.
- d. County may accumulate revenue over multiple years so that sufficient funding is available for larger and long-term projects. All interest income shall be used for the purposes identified in this Plan and shall accrue proportionately to the programs identified in this Plan. Ten (10) years after the termination date of the sales tax re-implementation, unused funds and accrued interest from the Sustainable Agriculture Program and the City, Town, and Applicable Special District Program shall be available for any purpose consistent with this Plan, subject to approval by the Board of Supervisors.
- e. Sales tax proceeds are intended to augment annual County of Marin General Fund support for Marin County Parks. Any reduction in the annual net county costs below the 2022-23 allocation to Marin County Parks from the General Fund will be within the range of reductions being required from other county departments.
- f. To enhance local workforce development and employment opportunities, and involve youth and young adults in caring for our natural resources, the county will reach out to local community based, not-for-profit, and/or for-profit businesses and consider these entities for the provision of new contracted services funded by this measure.
- g. No more than five percent (5%) of the Parks and Open Space Program's annual amount may be used for administrative expenses by the county.
- h. No more than five percent (5%) of the Sustainable Agriculture Program's annual amount may be used for administrative expenses by the county.

EXHIBIT B

ALLOCATION FORMULA FOR ORDINANCE 3760 CITY, TOWN, AND SPECIAL DISTRICT PROGRAM RECIPIENTS

	2020 ACS Population	% of total pop.
Belvedere	2,086	0.80%
Corte Madera	10,222	3.90%
Fairfax	7,605	2.90%
Larkspur	13,064	4.98%
Mill Valley	14,231	5.43%
Novato	53,225	20.29%
Ross	2,338	0.89%
San Anselmo	12,830	4.89%
San Rafael	61,271	23.36%
Sausalito	7,269	2.77%
Tiburon	9,031	3.44%
Unincorporated County*	69,149	26.36%
 Total Marin County	 262,321	 100.00%

Source: <https://www.census.gov/programs-surveys/acs>

*It is assumed that special districts serve all of the unincorporated population of Marin County

Estimated Annual Measure A Revenue	\$ 16,000,000
CTSD Program portion (15%)	\$ 2,400,000
CTSD Annual Estimate	\$ 2,400,000
 Percent available to cities and towns	 73.64%
Percent available to special districts	26.36%
 City and town annual estimate	 \$ 1,767,349.16
Special district annual estimate	\$ 632,650.84

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City and Town Annual Estimates					
	2020 ACS Population		% of total pop.		Per capita estimate
Belvedere	2,086		1.12%		\$ 19,732.54
Corte Madera	9,320		4.99%		\$ 88,162.66
Fairfax	7,499		4.01%		\$ 70,936.89
Larkspur	12,021		6.43%		\$ 113,712.80
Mill Valley	14,147		7.57%		\$ 133,823.73
Novato	52,554		28.13%		\$ 497,135.24
Ross	2,446		1.31%		\$ 23,137.97
San Anselmo	12,431		6.65%		\$ 117,591.20
San Rafael	58,182		31.14%		\$ 550,373.38
Sausalito	7,116		3.81%		\$ 67,313.89
Tiburon	9,031		4.83%		\$ 85,428.86
Total	186,833		100.00%		\$ 1,767,349.16

Special District Annual Estimates						
	Population	% of total pop.		50% base	50% per capita	Total estimate
Bel Marin Keys	1,556	5.93%		\$ 39,540.68	\$ 18,765.58	\$ 58,306.26
Marin City	2,993	11.41%		\$ 39,540.68	\$ 36,096.00	\$ 75,636.68
Marinwood	6,259	23.86%		\$ 39,540.68	\$ 75,484.42	\$ 115,025.09
Muir Beach	304	1.16%		\$ 39,540.68	\$ 3,666.28	\$ 43,206.96
Strawberry	5,447	20.77%		\$ 39,540.68	\$ 65,691.58	\$ 105,232.26
Tamalpais	8,000	30.50%		\$ 39,540.68	\$ 96,481.12	\$ 136,021.80
Tomales	187	0.71%		\$ 39,540.68	\$ 2,255.25	\$ 41,795.92
Firehouse Community	1,483	5.65%		\$ 39,540.68	\$ 17,885.19	\$ 57,425.87
Total	26,229	100.00%		\$ 316,325.42	\$ 316,325.42	\$ 632,650.84

*Population counts for special districts were identified in partnership with LAFCO and the special districts. These population counts are used to determine % per capita distribution among special district participants. The Firehouse Community Park Agency population was determined based on the population provided by LAFCO for the Bolinas Community Public Utility District.



Work Plan

Measure A City, Town, and Applicable Special District Program Proposed Expenditure of Measure A Funds for Fiscal Year _____

Timely and accurate completion of this report is a condition of receiving Measure A funds.

Instructions:

- This work plan must be completed by an authorized representative of the recipient.
 - Please complete and submit this work plan to Kevin Wright, Marin County Parks Government and External Affairs Manager (kwright@marincounty.org), by July 1st, YEAR.
 - Contact Mr. Wright by e-mail (kwright@marincounty.org) or phone (415) 497-3553 if you have any questions, or if you have suggestions to improve this form.
 - Marin County Parks will review this plan within one month of its receipt to ensure that proposed expenditures are consistent with Marin County Ordinance 3760 (Measure A).
 - Recipients must provide Marin County Parks with 30-days prior notice of any project additions or substitutions that are proposed while a work plan is in effect.
 - Total actual Measure A project expenditures may not exceed recipient's actual Measure A funding for any given fiscal year, plus any balance remaining from previous years, unless the recipient is borrowing money to be paid back by Measure A funding and has indicated this in their work plan.
-

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A. Name of Recipient (city, town, or applicable special district):

B. Recipient's representative and contact information: (Please print all information)

Name: _____
(Print)

Title: _____
(Print)

Address: _____

City, Zip: _____

Phone: _____

E-mail: _____

C. Total estimated funds for Fiscal Year _____:

i. Estimated carry-over balance of recipient's Measure A funds from previous fiscal years	ii. Estimate of recipient's Measure A funds for FY _____. (This information will be provided by Marin County Parks)	iii. Total estimated available funds for FY _____ (i + ii).
\$	\$	\$

D. Recipient's Measure A Work Plan for Fiscal Year _____:

Name of work or project:	Primary purpose of work or project. Select only one from list below. **	Description. Be as specific as possible. Include numbers related to square footage of facilities, acreage, etc. If Measure A funds were used for maintenance, use numbers to indicate change from pre-Measure A conditions.	Amount of Measure A funds estimated to be used:	Source(s) and amount(s) of matching funds projected for use. If none, enter "0"	Total expenditures projected for work or project in current reporting year
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
Estimated Total					\$

****Select work or project purpose from the following menu:**

- a) Routine operations and maintenance
- b) Renovation of existing recreational facility, including infrastructure (includes planning, environmental review, permitting, design development, etc.)
- c) Construction of new park or recreation facility (includes planning, environmental review, permitting, design development, etc.)
- d) Parkland acquisition
- e) Fuel reduction - all types of fuelbreaks, including primary, ridgeline, etc.
- f) Flashy fuel reduction (ROW, street ends, trail heads, etc.)
- g) Natural resource protection and restoration, and invasive plant control
- h) Maintaining vehicle access
- i) Sudden Oak Death
- j) Hazard tree removal
- k) Inventory and monitoring
- l) Wildlife management monitoring
- m) Vegetation and wildlife management - Other-

E. Certification

I certify that the information contained herein is true and accurate, to the best of my knowledge.

Signature

Title

Print Name

Date



Expenditure Report

Measure A City, Town, and Applicable Special District Program Expenditure of Measure A Funds for Fiscal Year _____

Timely and accurate completion of this report is a condition of receiving Measure A grant funds and is necessary to fulfill financial reporting requirements pursuant to Marin County Ordinance 3760 (Measure A). Information contained in this report is subject to examination and will be presented in a Measure A Annual Report prepared by Marin County Parks.

Instructions:

- This report must be completed by an authorized representative of the recipient and signed by both the authorized representative and the chief fiscal officer.
- Please complete and submit this report to Kevin Wright, Marin County Parks Government and External Affairs Manager (kwright@marincounty.org), by November 15th, YEAR.
- Contact Mr. Wright by e-mail (kwright@marincounty.org) or phone (415) 497-3553 if you have any questions, or if you have suggestions to improve this form.
- Recipients are encouraged to accompany reports with photos of finished work and projects funded in full or in part by Measure A. Please include the project name and other pertinent information in the photo file name. If you plan on submitting a large number of photos, please contact Mr. Wright if you need help facilitating the file transfer.

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A. Name of Recipient (city, town, or applicable special district):

B. Recipient's representative and contact information:

Name: _____ **Title:** _____
(Print)

Address: _____ **City, Zip Code** _____

Phone: _____ **E-mail:** _____

C. Recipient's total actual allocation of Measure A funds for Fiscal Year _____ (sum of disbursements received):

\$ _____

D. Balance of recipient's Measure A funds on June 30, YEAR

i. Beginning balance as of July 1, ____ (prior year)	ii. Total Measure A disbursements received in FY ____ (Item C. above)	iii. FY ____ Total Interest Income	iv. FY ____ Total Measure A expenditures (Item E. below)	v. Ending balance as of June 30, YEAR
\$	+\$	+\$	-\$	=\$

E. Recipient's total expenditures for Fiscal Year _____. Attach a list of itemized expenditures or general ledger summary and summary of any staff time and description of work billed to Measure A for each project as backup information. You are required to maintain adequate records for audit purposes. Please refer to the Measure A Audit Document Retention list that has been provided to you for a summary of records that may be requested when you are audited.

Name of work or project (as it appears in the Work Plan):	Primary purpose of work or project. Select only one from list below.	Revised description based on what was actually accomplished (use numeric values where possible to quantify and update information from Work Plan)	Amount of Measure A funds used:	Source(s) and amount(s) of matching funds used. If none, enter "0"	Total expenditures for work or project in reporting year
			\$		\$
			\$		\$
			\$		\$
			\$		\$
			\$		\$
Actual Total			\$	\$	\$

F. Certification

I certify that the information contained herein is true and accurate, to the best of my knowledge.

Signature

Title (Print)

Date

Print Name

Signature, Chief Fiscal Officer

Date

Print Name, Chief Fiscal Officer

Parks and Recreation Report
September 2022
Submitted by: Luke Fretwell, Recreation Director

RECREATION ACTIVITY REPORT

Staffing Update

I regret to announce that our Recreation Supervisor John Paul Kessler has left Marinwood and moved to Massachusetts for family reasons. John Paul worked on and off for the District for over 10 years in various part-time roles before getting hired full-time in 2021. He has been a longtime friend and colleague and we will miss him.

Staff has begun recruiting for a new recreation supervisor.

Marinwood Preschool

Marinwood's preschool program opened for the school year on Tuesday, September 6th. We are currently offering two classes—one for 3-year-olds and one for 4-year-olds. We are excited to have new teacher Jolene in the threes class this year. The first week went well.

After School Program

Marinwood's After School Program resumed on August 18th. We have a good staff working this year and the program is off to a good start.

Pool

The pool remains open through October 7th. We are currently offering adult lap swim, recreation swim, tot pool hours, private swim lessons, pool party rentals, and water polo. With the last of our college age staff leaving this week, staffing will be a challenge for the remainder of the season. We are, however, working on getting a few extra lifeguards trained to help cover some of the midday hours and are looking to be in good shape for rest of the season.

Events

Our next events are the Halloween Harvest Festival on Friday, October 14th, and the Fall Art Show on Saturday, October 22nd.

Other Programs

Programs being offered this fall include adult and youth tennis, Irish Dance, Capoeira, Photography, Pilates, Zumba, LEGO engineering, art for kids, All Sorts of Sports, youth soccer, music for tots, and more. Staff continues to work on adding additional adult programming after some of our longstanding instructors have decided to retire after COVID put their classes on hold for so long.

PARKS MAINTENANCE ACTIVITY REPORT

Turf

This past month the staff has been working diligently to rehabilitate the turf after the heavy summer use. These efforts have included extensive aerating, fertilizing, and seeding, as well as making adjustments to irrigation for better coverage and efficiency. There is still work to be done but the turf is looking much improved.

Drinking Fountains

A broken water line at the firemen's picnic area was repaired earlier this month and the water fountain is back in working order.

We are currently looking into replacements for some of the older drinking fountains in the park that have become dilapidated and challenging to maintain.

Fence Repair

Repairs are currently underway for a broken stretch of split rail fencing in the firemen's picnic area.

Watering

With the current heat wave threatening some of our plantings throughout the neighborhood (primarily the areas around the two wooden Marinwood signs), staff has been proactively and frequently watering to keep everything alive and healthy. When watering offsite, we use a water trailer filled with reclaimed water.

Upcoming Projects:

- Repairs to fencing in the parking lot
- Repairs to the pool showers and sinks
- New plantings along the Firemen's Hill and at Creekside Park
- Tree pruning throughout the park

Daily/Weekly Duties:

- Clean and restock Community Center building and park bathroom
- Blow/rake leaves around community center
- Empty garbage and dog waste receptacles in 3 parks and at trailhead
- Mow lawns in 3 parks and pool
- Irrigation inspection in 3 parks
- Check 3 playgrounds for graffiti and hazards
- Check and adjust pool chemistry/equipment