

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

Tuesday – September 8, 2020 – 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 pursuant to Executive Order N-29-20 issued by the Governor of the State of California. 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).

	Item Description:	Board Action
A.	CALL TO ORDER & ROLL CALL OF DIRECTORS	
B.	AGENDA	Adopt
C.	CONSENT CALENDAR a. Draft Minutes of Regular Meeting of August 11, 2020 (Remote Meeting) b. Bills Paid Nos. 4809 – 4886	Approve
D.	PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers are asked to 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. The President may refer the matter to staff or to a future meeting agenda.</i>	
E.	DISTRICT MATTERS	
	1. Actuarial Report: Other Post-Employment Benefits (OPEB) Valuation as of June 30, 2019 (presented by Nicolay Consulting)	Review
	2. Update on Pension Liability Analysis with August 2020 Release of CalPERS Annual Valuation Reports for Measurement Date of June 30, 2019	Review
	3. Policy Allowing for Temporary Benefit Accommodations in Response to COVID-19	Approve
	4. District Manager Report	Review
F.	FIRE DEPARTMENT MATTERS	
	1. Draft Minutes of Fire Commission Meeting of September 1, 2020	Review
	2. Chief Officer Report and Activity Summary	Review
	3. Date of Next Fire Commission Meeting – October 6, 2020	
G.	PARK AND RECREATION MATTERS	
	1. Draft Minutes of Park & Recreation Commission Meeting of August 25, 2020	Review
	2. Resolution 2020-06: Approving Application(s) for Per Capita Grant Funds	Approve
	3. Recreation and Park Maintenance Activity Reports	Review
	4. Date of Next Park & Recreation Commission Meeting – September 22, 2020	
H.	BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
I.	ADJOURN	
	DATE OF NEXT REGULAR BOARD MEETING – October 13, 2020	

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

Marinwood Community Services District

Draft Minutes of Board of Directors Meeting
Tuesday – August 11, 2020

Time and Place: 6:45PM via Teleconference

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

Present:

Board Members: President Jeff Naylor, Leah Green, Sivan Oyserman, and Bill Shea.

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

Absent: Director Izabela Perry

A. Closed Session:

*Conference with Labor Negotiators Section 54957.6 Agency designated representatives: Eric Dreikosen.
Represented Employees: Marinwood Professional Firefighters*

Convened at 6:45PM and adjourned at 7:12PM with no reportable action

B. Open Session: Call to Order & Roll Call of Directors

President Naylor called the meeting to order at 7:32PM

C. Agenda

No proposed changes to the Agenda.

D. Consent Calendar

- a. *Draft Minutes of Regular Meeting of July 14, 2020 (Remote Meeting)*
- b. *Bills Paid Nos. 4701-4808*
Shea to approve/Green to second "consent calendar as presented."
Aye: Naylor, Shea, Green, Oyserman. Absent: Perry. Motion carried.

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

Board of Directors received public comment regarding:

- a. Success of modified summer camp program (two comments)

F. District Matters:

1. *Proposed Amendments to Marinwood CSD Mission Statement*
Oyserman to approve/Green to second Proposed Amendments to Marinwood CSD Mission Statement as presented.
Aye: Naylor, Green, Oyserman. No: Shea. Absent: Perry. Motion carried.
2. *Proposed Statement Opposing Systemic Racism*
After Board discussion this item was withdrawn. No action taken.
3. *Fiscal Year 2019-2020 Year-End Profit & Loss Financial Statements (Pre-audit)*
Board of Directors received Fiscal Year 2019-2020 Year-End Profit & Loss Financial Statements (Pre-audit)
4. *District Manager Report*
Board of Directors received District Manager Report

G. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of August 4, 2020*
Board reviewed Draft Minutes of Fire Commission Meeting

2. *Chief Officer Report and Activity Summary*
Board of Directors received Chief Officer Report
3. *Date of Next Fire Commission Meeting – September 1, 2020*

H. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of July 28, 2020*
Board reviewed Draft Minutes of Park & Recreation Commission Meeting
2. *Recreation and Park Maintenance Activity Reports*
Board received Recreation and Park Maintenance Activity Report
3. *Date of Next Park & Recreation Commission Meeting – August 25, 2020*

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

- Naylor noted the absence of Music in the Park due to Covid-19 and looked forward to it's return

Meeting adjourned at 9:21PM

**Note: The district manager informed that partially into the meeting it was realized that the video recording was not functioning properly and was restored at that point.*

Tiffany Combrink, Secretary

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

Treasury Fund 8067

Classes:
Street lights
Fire
Recreation
Park

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
4809	8/4/20	Nicolay Consulting	7,900.00	GASB 75 OPEB actuarial re	Park	5210120	General	1,975.00
					Rec	5210120	General	1,975.00
					Fire	5210120	General	3,950.00
4810	8/4/20	Ongaro & Sons	1,008.41	Backflow repair	Park	5220310	General	1,008.41
4811	8/4/20	TL Computer Repair	1,362.50	New computers	Fire	5220110	General	1,362.50
4812	8/6/20	US Bank Operations Center	19,177.15	data	Fire	5210725	General	30.00
				EMT renewal Bselvitella/Bsr	Fire	5211315	General	104.00
				zoom online mtg subscriptio	Fire	5211325	General	27.49
				workout subscription	Fire	5220810	General	24.95
				zoom online mtg subscriptio	Park	5211325	General	13.75
				gate keys/yellowjacket traps	Park	5220310	General	478.16
				advertising/Homestead sub	Rec	5210122	General	518.01
				Fingerprinting	Rec	5210128	General	360.00
				zoom online mtg subscriptio	Rec	5211325	General	43.73
				staff meeting	Rec	5211325	General	42.86
				COVID - social distancing si	Rec	5220110	General	55.48
				subscriptions: Adobe/Marin	Rec	5220110	General	285.35
				COVID - PPE/gloves/spray t	Rec	5220819	General	158.54
				canopies/sunshade/coffee	Rec	5220819	General	874.17
				defibrillator	Rec	5220810	General	1,618.34
				COVID - handsanitizer/spray	Rec	5220819	Summer	66.16
				COVID - handsanitizer/safet	Rec	5220819	Pool	35.11
				supplies	Rec	5220819	Pool	21.70
				vending supplies	Rec	5220826	Pool	107.79
				summer supplies	Rec	5220819	Summer	7,021.99
				data	Fire	5210725	General	30.00
				EMT renewal Papa/Brackett	Fire	5211325	General	156.00
				zoom online mtg subscriptio	Fire	5211325	General	27.49
				supplies	Fire	5220810	General	84.24
				demo permit and fee	Measure A	5220910	General	382.97
				zoom online mtg subscriptio	5211325	General	13.75	
				staff meeting	Park	5211325	General	75.95
				Online application	Rec	5210122	General	21.99
				Fingerprinting	Rec	5210128	General	420.00
				zoom online mtg subscriptio	Rec	5211325	General	43.73
				subscriptions: Carbonite/Adi	Rec	5220110	General	373.21
				COVID - gloves/sanitizer	Rec	5110110	Summer	447.12
				supplies	Rec	5220819	Summer	46.78
				vending supplies	Rec	5220826	Pool	566.19
				staff meeting	Rec	5211325	Summer	29.62
				supplies	Rec	5220819	Summer	4,228.40
				HVAC diagnostic/cleaning s	Rec	5220310	General	342.13
4813	8/7/20	Marinwood Market	2,173.00	Camp lunches 06/29-07/02	Rec	5220819	Summer	2,173.00
4814	8/7/20	PG&E	1,569.40	Streetlights - July	Street lights	5210825	General	1,569.40
4815	8/7/20	Sonic	19.95	Website hosting	Park	5210122	General	3.99
					Rec	5210122	General	11.97
					Fire	5210122	General	3.99
4816	8/7/20	Marin Prof Firefighters	882.00	Dues - Aug	Fire	5211330	General	882.00
4817	8/7/20	Smith's Gopher Trapping	350.00	Pest Control	Park	5211532	General	350.00
4818	8/7/20	Airgas	238.52	pool chems	Rec	5220710	Pool	238.52
4819	8/7/20	Bruton, Robyn	34.73	camp supplies	Rec	5220819	Summer	34.73
4820	8/7/20	USPS	185.00	mail subscription renewal	Rec	5220110	General	185.00
4821	8/7/20	Project A	40.00	email hosting	Fire	5220110	General	20.00
					Rec	5220110	General	20.00
4822	8/7/20	Pest Plus	259.00	Pest Control	Rec	5220310	General	169.00
					Fire	5220310	General	90.00
4823	8/7/20	California Park & Recreation	170.00	CPRS membership/Sullivan	Rec	5211330	General	170.00
4824	8/7/20	360 Rescue	5,194.44	fire equip / rescue cart & hai	Fire	5220810	General	5,194.44
4825	8/7/20	State of CA - Dept of Justice	480.00	Fingerprinting	Rec	5210128	General	480.00
4826	8/7/20	C.A.P.F.	265.50	LTD - Aug	Fire	5130120	General	265.50
4827	8/7/20	AT&T	105.55	Internet	Park	5210725	General	105.55
4828	8/10/20	Winston Rigsby	150.00	Refund preschool	Rec	4631922	Preschool	150.00
4829	8/10/20	Sprint	269.87	cell phones	Fire	5210725	General	269.87
4830	8/10/20	AFLAC	39.75	Disability ins July	Park	5130120	General	39.75
4831	8/10/20	Hagel Services	1,397.14	Janitorial supplies	Rec	5220827	Building	1,397.14
4832	8/10/20	Comcast	116.45	cable - Aug	Fire	5210725	General	116.45
4833	8/10/20	Pitney Bowes	80.74	postage ink	Rec	5220110	General	80.74
4834	8/10/20	Honey Bucket	222.80	porta potty	Park	5211220	General	222.80
4835	8/10/20	TIAA Commercial Finance	526.73	copier lease	Park	5220130	General	52.68
					Rec	5220130	General	342.37
					Fire	5220130	General	131.68
4836	8/10/20	City of San Rafael Fire Dept	49,604.91	Fire Chief Officer Svcs Jan2	Fire	5210146	General	49,604.91
4837	8/10/20	Ongaro & Sons	944.93	park office AC repair	Park	5220310	General	944.93
4838	8/10/20	SolEd Solar	2,403.23	Solar - July	Rec	5210810	General	1,736.03
					Fire	5210810	General	667.20
4839	8/10/20	Marin Co Fire Chiefs Assoc	3,129.00	Dues & County-wide fees	Fire	5211330	General	675.00

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
					Fire	5211610	General	2,454.00
4840	8/10/20	PG&E	200.47	Gas - July	Rec	5210810	General	150.16
					Fire	5210810	General	50.31
4841	8/10/20	Marin Landscape Materials	217.00	Grounds maint.	Park	5220310	General	217.00
4842	8/10/20	Landesign	2,985.00	Landscape contractor	Park	5211125	General	2,985.00
4843	8/10/20	Verizon	42.38	Data - July	Fire	5210725	General	42.38
4844	8/10/20	Learning Resources Network	395.00	LERN membership 20/21	Rec	5211330	General	395.00
4845	8/10/20	AT&T	259.68	Phones - July	Fire	5210725	General	140.05
					Park	5210725	General	20.84
					Rec	5210725	General	98.79
4846	8/10/20	Able Tire & Brake	127.25	repair tractor tire	Park	5210910	General	127.25
4847	8/10/20	Marin Resource Recovery	988.00	debris dump	Park	5210815	General	988.00
4848	8/10/20	Grainger	646.16	trash bags	Rec	5220310	General	646.16
4849	8/21/20	Jerry Mehcz	8,257.80	tennis camp 06/15-07/02	Rec	5210146	Tennis	2,833.80
				tennis camp 07/06-07/24	Rec	5210146	Tennis	3,177.60
				tennis camp 07/27-08/14	Rec	5210146	Tennis	2,246.40
4850	8/21/20	Emergency Equip Mgmt	396.38	boots / patches	Fire	5220825	General	396.38
4851	8/21/20	Christy Webster	225.00	refund lifeguard training	Rec	4631919	Adult	225.00
4852	8/21/20	Angela Pincetich	150.00	Refund preschool	Rec	4631922	Preschool	150.00
4853	8/21/20	Marinwood CSD	116,370.33	Fire salaries	Fire	5110110	General	28,688.80
				Fire OT	Fire	5120110	General	15,972.02
				FLSA	Fire	5110319	General	992.29
				4850 pay	Fire	5110110	General	2,928.80
				Admin Asst	Fire	5110110	Admin	846.08
				Admin Mgr	Fire	5110110	Admin	2,221.60
				Admin Asst	Rec	5110110	Admin	846.08
				Admin Asst	Park	5110110	Admin	423.04
				Admin Mgr	Rec	5110110	Admin	1,110.80
				Admin Mgr	Park	5110110	Admin	1,110.80
				Rec Dir	Rec	5110110	General	2,449.44
				Rec Dir	Park	5110110	General	1,049.76
				Rec salary	Rec	5110110	General	7,100.00
				Park salary	Park	5110110	General	5,959.20
				Pool staff	Rec	5110210	Pool	3,809.14
				Summer	Rec	5110210	Summer	38,804.23
				Preschool	Rec	5110210	Preschool	18.75
				PR fees	Fire	5210230	General	185.31
				PR fees	Rec	5210230	General	223.87
				PR fees	Park	5210230	General	20.82
				SS + Medicare	Fire	5140140	General	3,702.44
				SS + Medicare	Rec	5140140	General	4,339.22
				SS + Medicare	Park	5140140	General	454.95
				EDU + SUI	Rec	5140145	General	820.12
				Benefits withholding	Park	2120066	General	-837.96
				Benefits withholding	Rec	2120066	General	-1,169.08
				Benefits withholding	Fire	2120066	General	-5,700.19
4854	8/21/20	Marinwood CSD	13144.87	Retire 08/14/2020	Park	5130510	General	1,324.63
					Rec	5130510	General	1,870.35
					Fire	5130510	General	9,949.89
4855	8/26/20	CalPERS	8333.00	CERTB Aug2020	Park	5130130	General	3,416.00
					Rec	5130130	General	667.00
					Fire	5130130	General	4,250.00
4856	8/26/20	Rudelandia Toth	150.00	Refund preschool	Rec	4631922	Preschool	150.00
4857	8/26/20	Marinwood CSD	45102.42	Health Ins Sept2020	Park	5130120	General	10,469.57
					Rec	5130120	General	7,495.83
					Fire	5130120	General	27,137.02
4858	8/26/20	Powerhouse Carpet Cleanin	925.00	multipurpose room/kitchen/c	Rec	5220310	General	925.00
4859	8/26/20	California Park & Recreation	335.00	CPRS membership/Fretwell	Rec	5211330	General	335.00
4860	8/26/20	PG&E	832.91	Electric - July	Rec	5210810	General	657.46
					Park	5210810	General	175.45
4861	8/26/20	Liebert Cassidy Whitmore	570.00	07/23-07/31 negotiations	Fire	5210131	General	570.00
4862	8/26/20	Ewing Irrigation Products	422.04	Irrigation maint	Park	5220310	General	422.04
4863	8/26/20	Marin Sanitary Service	2076.90	Garbage - July	Park	5210815	General	1,453.83
					Rec	5210815	General	415.38
					Fire	5210815	General	207.69
4864	8/26/20	SDRMA	229.87	Life Ins - Sept	Fire	5130120	General	89.87
					Park	5130120	General	60.56
					Rec	5130120	General	79.44
4865	8/26/20	VSP	387.94	Vision - Sept	Fire	5130120	General	237.33
					Park	5130120	General	73.04
					Rec	5130120	General	77.57
4866	8/26/20	Delta Dental	2105.84	Dental - Sept	Fire	5130120	General	1,337.80
					Park	5130120	General	339.78
					Rec	5130120	General	428.26
4867	8/26/20	AT&T	105.55	Internet	Park	5210725	General	105.55
4868	8/27/20	Marinwood CSD	96098.87	Fire salaries	Fire	5110110	General	28,688.80

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				Fire OT	Fire	5120110	General	15,728.18
				4850 pay	Fire	5110110	General	2,928.80
				Admin Asst	Fire	5110110	Admin	846.08
				Admin Mgr	Fire	5110110	Admin	2,221.60
				Admin Asst	Rec	5110110	Admin	846.08
				Admin Asst	Park	5110110	Admin	423.04
				Admin Mgr	Rec	5110110	Admin	1,110.80
				Admin Mgr	Park	5110110	Admin	1,110.80
				Rec Dir	Rec	5110110	General	2,449.44
				Rec Dir	Park	5110110	General	1,049.76
				Rec salary	Rec	5110110	General	7,100.00
				Park salary	Park	5110110	General	5,959.20
				Pool staff	Rec	5110210	Pool	3,344.15
				Summer	Rec	5110210	Summer	22,065.05
				PR fees	Fire	5210230	General	198.30
				PR fees	Rec	5210230	General	169.80
				PR fees	Park	5210230	General	22.90
				SS + Medicare	Fire	5140140	General	3,607.88
				SS + Medicare	Rec	5140140	General	3,021.66
				SS + Medicare	Park	5140140	General	454.95
				EDU + SUI	Rec	5140145	General	458.83
				Benefits withholding	Park	2120066	General	-837.96
				Benefits withholding	Rec	2120066	General	-1,169.08
				Benefits withholding	Fire	2120066	General	-5,700.19
4869	8/27/20	Marinwood CSD	12918.03	Retire 08/28/2020	Park	5130510	General	1,324.63
					Rec	5130510	General	1,870.35
					Fire	5130510	General	9,723.05
4870	8/27/20	Marinwood CSD	1750.00	GASB 68 schedules	Park	5210120	General	437.50
					Rec	5210120	General	437.50
					Fire	5210120	General	875.00
4871	8/27/20	PG&E	1569.48	Streetlights - Aug	Street lights	5210825	General	1,569.48
4872	8/27/20	Staples	275.90	office supplies	Rec	5220110	General	275.90
4873	8/27/20	Honey Bucket	222.80	porta potty	Park	5211220	General	222.80
4874	8/27/20	Grainger	1591.27	Tools	Park	5220220	General	1,591.27
4875	8/27/20	DC Electric	1443.00	replace FH lights	Fire	5220310	General	1,443.00
4876	8/31/20	Marin Recycling HHW	1235.75	dump fees	Park	5210815	General	1,235.75
4877	8/31/20	Karen Henke	519.00	refund afterschool sports	Rec	4631922	Youth	519.00
4878	8/31/20	Hollie Leslie	519.00	refund afterschool sports	Rec	4631922	Youth	519.00
4879	8/31/20	Jorge's Tree Service	5250.00	Tree services	Park	5211528	General	5,250.00
4880	8/31/20	County of Marin	156.80	Gas - June	Park	5220610	General	156.80
4881	8/31/20	Burton's Fire	287.29	Vehicle maint.	Fire	5210910	General	287.29
4882	8/31/20	Marin County Sheriff's Office	705.00	Mobile Data Q1 2020	Fire	5210725	General	705.00
4883	8/31/20	Leslie's Pool Supply	805.28	pool chems	Rec	5220710	Pool	805.28
4884	8/31/20	Siteone Landscape	157.77	Irrigation maint	Park	5220310	General	157.77
4885	8/31/20	Marin Ace	235.48	Park supplies	Park	5220810	General	126.70
				Lightbulbs	Rec	5220810	Building	108.78
4886	8/31/20	Pest Plus	259.00	Pest Control	Rec	5220310	General	169.00
					Fire	5220310	General	90.00
TOTAL:			432,282.21					432,282.21

Total by Department:

Streetlights	3,138.88
Fire Department	222,060.37
Recreation Department	152,370.21
Park Department	54,329.78



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 8, 2020
Re: OPEB Actuarial Report

Directors,

Please see the included actuarial report regarding the District's Other Post-Employment Benefits (OPEB) valuation as of June 30, 2019. The District is required to have this report completed every two years in accordance with GASB 75. Gary E. Cline, the lead actuary who performed the study, will present the findings and executive summary to the Board during the meeting on behalf of Nicolay Consulting.

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

Marinwood Community Services District OPEB Plan

**Governmental Accounting Standards Board
(GASB) Statement 75**

Actuarial Valuation Date: June 30, 2019

Measurement Date: June 30, 2019

Fiscal Year End: June 30, 2020

July 16, 2020

July 16, 2020

OPEB CONSULTANTS AND ACTUARIES
530 BUSH STREET, SUITE 500
SAN FRANCISCO, CALIFORNIA 94108-3633
TEL: 415-512-5300
FAX: 415-512-5314

Eric Dreikosen
District Manager
Marinwood Community Services District
775 Miller Creek Road
San Rafael, California 94903

Re: Marinwood Community Services District GASB 75 Report for FYE June 30, 2020

Dear Mr. Dreikosen,

Marinwood Community Services District (the "District") has retained Nicolay Consulting Group to complete this valuation of the District's postemployment medical program (the "Plan") as of June 30, 2019 measurement date compliant under Governmental Accounting Standards Board (GASB) Statement 75.

The purpose of this valuation is to determine the value of the expected postretirement benefits for current and future retirees and the Net OPEB Liability and OPEB Benefit Cost for the fiscal year ending June 30, 2020. The amounts reported herein are not necessarily appropriate for use for a different fiscal year without adjustment.

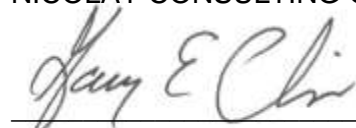
Based on the foregoing, the cost results and actuarial exhibits presented in this report were determined on a consistent and objective basis in accordance with applicable Actuarial Standards of Practice and generally accepted actuarial procedures. We believe they fully and fairly disclose the actuarial position of the Plan based on the plan provisions, employee and plan cost data submitted.

The actuarial calculations were completed under the supervision of Gary Cline, ASA, MAAA, FCA, Enrolled Actuary. He is a member of the American Academy of Actuaries whom meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion herein. To the best of our knowledge, the information supplied in the actuarial valuation is complete and accurate. In our opinion, assumptions as approved by the plan sponsor are reasonably related to the experience of and expectations for the Plan.

We would be pleased to answer any questions on the material contained in this report or to provide explanation or further detail as may be appropriate.

Respectfully submitted,

NICOLAY CONSULTING GROUP

A handwritten signature in cursive script, reading "Gary E. Cline".

Gary E. Cline, ASA, MAAA, FCA, EA
Vice President & Chief Operating Officer

Table of Contents

Section	Page
I. Management Summary	
A) Highlights	1
B) Gap Analysis	2
C) 10-Year Projection of Employer's Benefit Payments	3
D) Breakdown of Explicit and Implicit Liabilities.....	4
E) Funding Progress	5
II. GASB 75 Exhibits	
A) Schedule of Changes in Net OPEB Liability (Exhibit 1)	6
B) Summary of Changes in Net OPEB Liability (Exhibit 2).....	7
C) Derivation of Significant Actuarial Assumptions	8
D) Sensitivity Analysis (Exhibit 3)	9
E) Schedule of OPEB Expense (Exhibit 4)	10
F) Interest on the Total OPEB Liability (Exhibit 5)	11
G) Earnings on Plan Fiduciary Net Position (Exhibit 6)	12
H) Schedule of Contributions (Exhibit 7)	13
I) Deferred Inflows/Outflows of Resources (Exhibit 8)	14
J) Schedule of Deferred Inflows/Outflows of Resources (Exhibit 9)	15
K) Reconciliation of the Net Position (Exhibit 10)	16
III. Data	
A) Summary of Demographic Information	17
B) Distribution of Participants by Age and Service.....	18

Table of Contents

Section	Page
IV. Plan Provision Summary	
A) Plan Description	19
V Actuarial Assumptions, Methods, and Considerations	
A) Actuarial Assumptions	21
B) Actuarial Methods	25
C) Actuarial Considerations	26
VI. Glossary	
A) Key Terms	28

Section I Management Summary

A) Highlights

Summary of Key Valuation Results

	2019	2018
Disclosure elements as of measurement period ending June 30:		
<u>Present Value of Future Benefits:</u>		
Active	\$2,811,310	\$3,503,904
Retiree	2,798,296	2,025,528
Total	\$5,609,606	\$5,529,432
<u>Actuarial Accrued Liability or Total OPEB Liability (TOL)</u>		
Active	\$1,691,654	\$2,477,284
Retiree	2,798,296	2,025,528
Total	\$4,489,950	\$4,502,812
Plan Fiduciary Net Position (i.e. Fair Value of Assets)	171,150	60,810
Net OPEB Liability (NOL)	\$4,318,800	\$4,442,002
Plan Fiduciary Net Position as a percentage of the TOL	4%	1%
Aggregate OPEB Expense (Exhibit 4)	(\$176,042)	(\$96,079)
Covered Payroll	\$1,296,259	N/A
Schedule of contributions for measurement period ending June 30:		
Actuarially determined contributions (Exhibit 7)	\$414,936	\$531,502
Actual contributions ⁽¹⁾	311,322	254,225
Contribution deficiency/(excess)	\$103,614	\$277,277
Employer's Share of Benefit Payments	\$211,322	\$194,225
Demographic data for measurement period ending June 30 ⁽²⁾:		
Number of active members	17	19
Number of retired members and beneficiaries	17	14
Inactive Participants with deferred benefits	0	0
Total Participants	34	33
Key assumptions as of the Measurement Date:		
Discount rate	6.50%	6.50%
<u>Initial Trend Rate</u>		
Pre-65	6.55%	7.75%
Post-65	4.35%	5.20%
Ultimate Rate	4.25%	4.25%
Year Ultimate Rate is Reached	2030	2033

⁽¹⁾ Includes payments to trust and amounts paid directly by the plan sponsor

⁽²⁾ Census data as of June 30, 2019 is used in the measurement of the TOL as of June 30, 2019. See Section III for additional details on the demographic data.

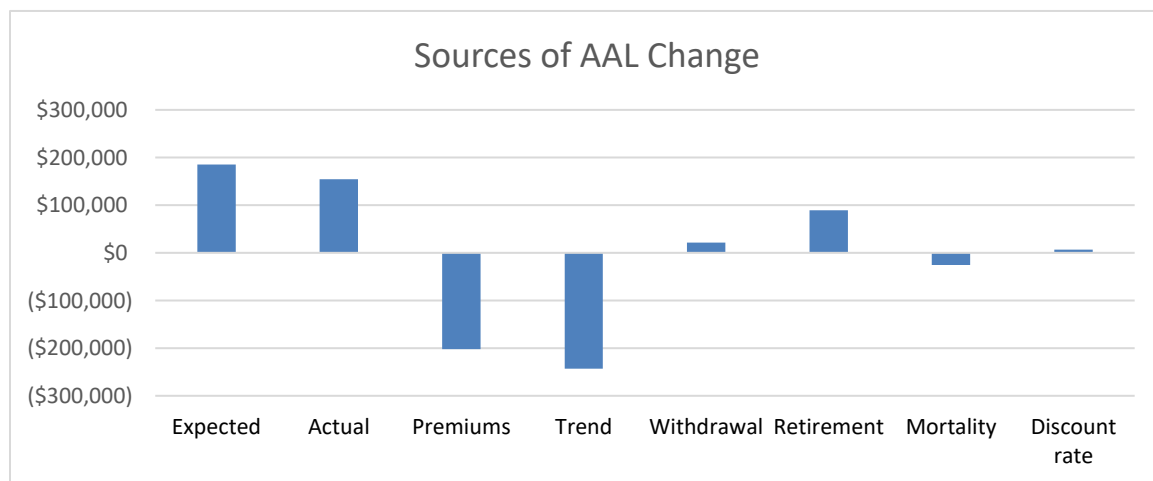
Section I Management Summary

B) Gap Analysis

The Total OPEB Liability has decreased \$12,862 from \$4,502,812 as of June 30, 2018 to \$4,489,950 as of June 30, 2019. A breakdown of the sources of this change in liability is shown below (thousands; amounts may not add due to rounding):

Change in TOL	Amount	Percentage
Liability Experience		
Expected Benefits Earned, Benefit Payments and Interest	\$186	4%
Actual Demographic and Other Experience*	<u>\$155</u>	<u>3%</u>
Total Liability Experience	\$341	8%
Changes in Assumptions		
New Premiums	(\$202)	(4%)
Change in Trend	(\$243)	(5%)
Change in Withdrawal	\$22	0%
Change in Retirement	\$89	2%
Change in Mortality	(\$25)	(1%)
New Discount Rate	<u>\$6</u>	<u>0%</u>
Total Assumption Change	(\$353)	(8%)
Changes in Benefit Terms		
Benefit Change	<u>\$0</u>	<u>0%</u>
Total Benefit Change	\$0	0%

Total Change in TOL	Amount	Percentage
Liability Experience	\$341	8%
Changes in Assumptions	(\$353)	(8%)
Amendments	<u>\$0</u>	<u>0%</u>
Total	(\$12)	(0%)

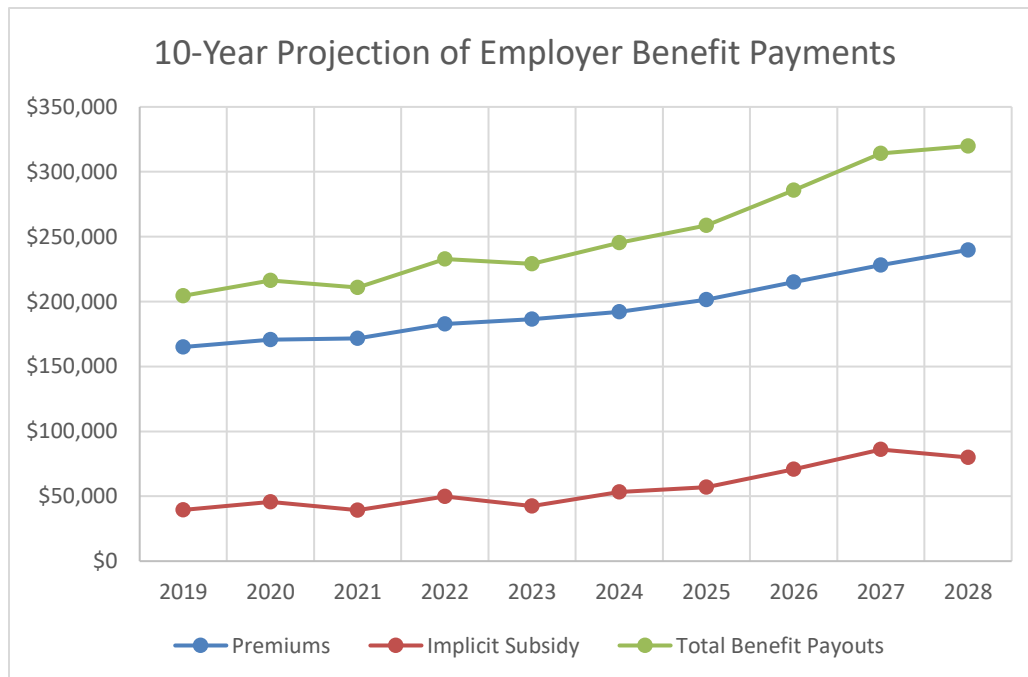


Section I Management Summary

C) 10-Year Projection of Employer's Benefit Payments

In this table we show the projected pay-as-you-go costs (employer's share of premiums), the implicit subsidy, and total expected benefit payments. The implicit subsidy reflects the shortfall of premiums versus the true cost of coverage. The shortfall exists because claims for active employees are combined with claims of retirees (who generally are older and cost more) to develop a single flat premium paid by both groups.

Plan Year Beginning 7/1	Employer's Share of Premiums	Implicit Subsidy	Total
2019	\$164,990	\$39,462	\$204,452
2020	\$170,621	\$45,642	\$216,263
2021	\$171,555	\$39,287	\$210,842
2022	\$182,736	\$49,921	\$232,657
2023	\$186,444	\$42,537	\$228,981
2024	\$192,055	\$53,201	\$245,256
2025	\$201,510	\$57,064	\$258,574
2026	\$214,976	\$70,716	\$285,692
2027	\$228,199	\$85,985	\$314,184
2028	\$239,804	\$80,027	\$319,831



Section I Management Summary

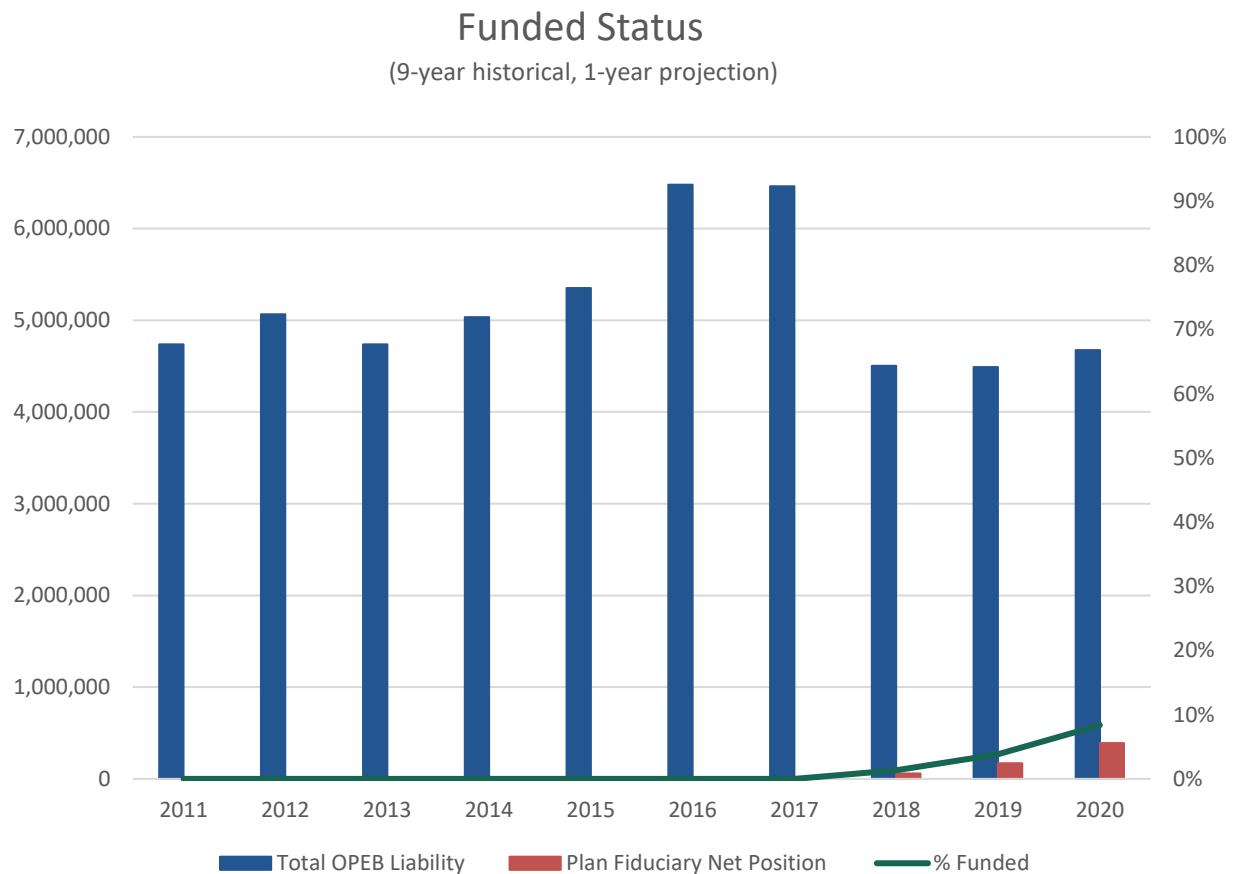
D) Breakdown of Explicit and Implicit Liabilities

	Explicit	Implicit	Total
Present Value of Future Benefits			
Actives	\$2,165,922	\$645,388	\$2,811,310
Retirees	<u>2,261,286</u>	<u>537,010</u>	<u>2,798,296</u>
Total	\$4,427,208	\$1,182,398	\$5,609,606
Actuarial Accrued Liability			
Actives	\$1,299,491	\$392,163	\$1,691,654
Retirees	<u>2,261,286</u>	<u>537,010</u>	<u>2,798,296</u>
Total	\$3,560,777	\$929,173	\$4,489,950
Normal Cost	\$75,165	\$21,927	\$97,092

Section I Management Summary

E) Funding Progress

Below is an illustration of the funded status of the Plan for the past 9 years, and a projection of the next year looking forward:



Section II GASB 75 Exhibits

A) Schedule of Changes in Net OPEB Liability (Exhibit 1)

	2019	2018
<u>Total OPEB Liability</u>		
Service cost	\$104,223	\$209,502
Interest	292,697	235,360
Change of benefit terms	0	0
Differences between expected and actual experience	154,672	3,936
Changes of assumptions	(353,132)	(2,212,829)
Benefit payments	<u>(211,322)</u>	<u>(194,225)</u>
Net change in Total OPEB Liability	(\$12,862)	(\$1,958,256)
Total OPEB Liability – beginning (a)	\$4,502,812	\$6,461,068
Total OPEB Liability – ending (b)	\$4,489,950	\$4,502,812
<u>Plan Fiduciary Net Position</u>		
Contributions – employer	\$311,322	\$254,225
Contributions – employee	0	0
Net investment income	10,363	826
Benefit payments	(211,322)	(194,225)
Administrative expense	(23)	(16)
Other	<u>0</u>	<u>0</u>
Net change in Plan Fiduciary Net Position	\$110,340	\$60,810
Plan Fiduciary Net Position – beginning (c)	\$60,810	\$0
Plan Fiduciary Net Position – ending (d)	\$171,150	\$60,810
Net OPEB Liability - beginning (a) – (c)	\$4,442,002	\$6,461,068
Net OPEB Liability – ending (b) – (d)	\$4,318,800	\$4,442,002
Plan Fiduciary Net Position as a percentage of the TOL	4%	1%
Covered employee payroll	\$1,296,259	N/A
NOL as percentage of covered employee payroll	333%	N/A

Section II GASB 75 Exhibits

B) Summary of Changes in Net OPEB Liability (Exhibit 2)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Measurement as of June 30, 2018:	\$4,502,812	\$60,810	\$4,442,002
Recognized Changes Resulting from:			
▪ Service cost	104,223	-	104,223
▪ Interest	292,697	-	292,697
▪ Diff. between expected and actual experience	154,672	-	154,672
▪ Changes of assumptions	(353,132)	-	(353,132)
▪ Net investment income	-	10,363	(10,363)
▪ Benefit payments	(211,322)	(211,322)	-
▪ Contributions – employer	-	311,322	(311,322)
▪ Contributions – employee	-	-	-
▪ Administrative expense	-	(23)	23
▪ Change of benefit terms	-	-	-
Net Changes	(\$12,862)	\$110,340	(\$123,202)
Measurement as of June 30, 2019:	\$4,489,950	\$171,150	\$4,318,800

Section II GASB 75 Exhibits

C) Derivation of Significant Actuarial Assumptions

Long-term Expected Rate of Return – As of June 30, 2019, the long-term expected rates of return for each major investment class in the Plan's portfolio are as follows:

Investment Class	Target Allocation	Long-Term Expected Real Rate of Return ¹
Equity	43.00%	5.43%
Fixed Income	49.00%	1.65%
REITs	8.00%	5.06%
Cash	0.00%	0.00%

¹JPMorgan arithmetic Long Term Capital Market assumptions and expected inflation of 2.26%.

The above table shows the target asset allocation in the CERBT Strategy 2 investment policy.

Discount rate – The discount rate is based on a blend of the long-term expected rate of return on assets for benefits covered by plan assets and a yield or index for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or better for benefits not covered by plan assets.

Above are the arithmetic long-term expected real rates of return by asset class for the next 10 years as provided in a report by JP Morgan. For years thereafter, returns were based on historical average index real returns over the last 30 years assuming a similar equity/fixed investment mix and a 2.26% inflation rate. Investment expenses were assumed to be 10 basis points per year. These returns were matched with cash flows for benefits covered by plan assets and the Bond Buyer 20-Bond General Obligation index was matched with cash flows not covered by plan assets to measure the reasonableness of the choice in discount rate.

	June 30, 2019	June 30, 2018
Discount Rate	6.50%	6.50%
Bond Buyer 20-Bond GO Index	3.50%	3.87%

Section II GASB 75 Exhibits

D) Sensitivity Analysis (Exhibit 3)

Sensitivity of the Net OPEB Liability to changes in the discount rate – The following presents the District's Net OPEB Liability if it were calculated using a discount rate that is 1% point lower (5.50%) or 1% point higher (7.50%) than the current rate:

Sensitivity of the Net OPEB Liability to changes in the Trend rate – The following presents the District's Net OPEB Liability if it were calculated using a trend table that has rates that are 1% point lower or 1% point higher than the current set of rates:

Net OPEB Liability as of the June 30, 2019 measurement date: \$4,318,800

Sensitivity Analysis:

	NOL(A)	\$ Change	%Change
Discount Rate			
+1%	\$3,811,753	(\$507,047)	(12%)
Base	\$4,318,800	-	-
-1%	\$4,933,393	\$614,593	14%
Trend Rate			
+1%	\$4,848,506	\$529,706	12%
Base	\$4,318,800	-	-
-1%	\$3,888,863	(\$429,937)	(10%)

Section II GASB 75 Exhibits

E) Schedule of OPEB Expense (Exhibit 4)

Measurement Period Ending:	June 30, 2019	June 30, 2018
Components of OPEB Expense:		
Service Cost	\$104,223	\$209,502
Interest on the Total OPEB Liability (Exhibit 5)	292,697	235,360
Projected Earnings on OPEB Plan Investments (Exhibit 6)	(7,151)	(1,065)
Employee Contributions	0	0
Administrative Expense	23	16
Changes on Benefit Terms	0	0
Recognition of Deferred Resources Due to:		
▪ Changes of Assumptions	(595,561)	(550,542)
▪ Differences between Expected and Actual Experience	30,321	10,602
▪ Differences Between Projected Actual Earnings on Assets	(594)	48
Aggregate OPEB Expense	(\$176,042)	(\$96,079)

Section II GASB 75 Exhibits

F) Interest on the Total OPEB Liability (Exhibit 5)

	Amount for Period a	Portion of Period b	Interest Rate c	Interest on the Total OPEB Liability a*b*c
Beginning Total OPEB Liability	\$4,502,812	100%	6.50%	\$292,683
Service Cost	\$104,223	100%	6.50%	6,774
Benefit payments	(\$211,322)	50%	6.50%	<u>(6,760)</u>
Total Interest on the TOL				\$292,697

Section II GASB 75 Exhibits

G) Earnings on Plan Fiduciary Net Position (Exhibit 6)

Total Projected Earnings	Amount for Period a	Portion of Period b	Projected Rate of Return c	Projected Earnings a*b*c
Beginning Plan Fiduciary Net Position	\$60,810	100%	6.50%	\$3,953
Employer Contributions	\$311,322	50%	6.50%	9,959
Employee Contributions	\$0	50%	6.50%	0
Benefits payments	(\$211,322)	50%	6.50%	(6,760)
Administrative Expense and Other	(\$23)	50%	6.50%	(1)
Total Projected Earnings				\$7,151

Comparison of Projected and Actual Earnings On Investments

Total Projected Earnings	\$7,151
Actual Net Investment Income	10,363
Difference Between Projected and Actual Earnings on Assets	(\$3,212)

Section II GASB 75 Exhibits

H) Schedule of Contributions¹ (Exhibit 7)

Measurement Period Ending:	June 30, 2019	June 30, 2018
Actuarially Determined Contribution ²	\$414,936	\$531,502
Contributions to the Trust	\$100,000	\$60,000
Pay-go Payments by Employer Unreimbursed by the Trust	164,416	146,663
Active Implicit Rate Subsidy Transferred to OPEB	<u>46,906</u>	<u>47,562</u>
Total OPEB Contributions ¹	\$311,322	\$254,225
Covered-employee payroll ³	\$1,296,259	N/A
Contributions as a percentage of covered-employee payroll ³	24%	N/A

¹ ADC and Contributions are for the measurement period July 1, 2018 to June 30, 2019.

² Employers setting a discount rate based on the assumption that assets will be sufficient to cover all future benefit payments under the plan are assumed to annually make contributions equal to the actuarially determined contribution. Annual contributions made that are substantially less than the ADC would require additional support for use of a discount rate equal to the long-term expected return on trust assets.

³ Covered-Employee Payroll represented above is based on covered-employee payroll provided by the employer. GASB 75 defines covered-employee payroll as the total payroll of employees that are provided benefits through the OPEB plan. Accordingly, if OPEB covered-employee payroll shown above is different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.

Section II GASB 75 Exhibits

I) Deferred Inflows/Outflows of Resources (Exhibit 8)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Unrecognized Deferred Resources due to:		
▪ Differences between expected and actual experience	\$193,684	\$0
▪ Changes in assumptions	0	3,595,043
▪ Net difference between projected and actual earnings	0	2,427
Contribution to OPEB plan after measurement date ¹	<u>TBD</u>	<u>TBD</u>
Total	\$193,684	\$3,597,470

¹ To be determined as of the fiscal year ending 2020

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ended June 30	Recognized Deferred Outflows/(Inflows) of Resources
2021	(\$565,834)
2022	(565,834)
2023	(565,835)
2024	(565,884)
2025	(565,240)
Thereafter	<u>(575,159)</u>
Total Deferred Resources:	(\$3,403,786)

Section II GASB 75 Exhibits

J) Schedule of Deferred Inflows/Outflows of Resources (Exhibit 9)

Fiscal Year Established	Initial Amount	Initial Years	Years Left	Amount Recognize In FY 2020	Balances as of 06/30/20 of Deferred	
					Outflows	Inflows
Difference Between Expected and Actual Plan Experience						
2018	\$86,138	8.499	5.499	\$10,139	\$55,721	\$0
2019	3,936	8.499	6.499	463	3,010	0
2020	<u>154,672</u>	7.844	6.844	<u>19,719</u>	<u>134,953</u>	<u>0</u>
Total	\$244,746			\$30,321	\$193,684	\$0
Change in Assumptions						
2018	(\$2,465,364)	8.499	5.499	(\$290,179)	\$0	(\$1,594,827)
2019	(2,212,829)	8.499	6.499	(260,363)	0	(1,692,103)
2020	<u>(353,132)</u>	7.844	6.844	<u>(45,019)</u>	<u>0</u>	<u>(308,113)</u>
Total	(\$5,031,325)			(\$595,561)	\$0	(\$3,595,043)
Net Difference Between Projected and Actual Earnings On Investments						
2018	\$0	5.000	2.000	\$0	\$0	\$0
2019	239	5.000	3.000	48	143	0
2020	<u>(3,212)</u>	5.000	4.000	<u>(642)</u>	<u>0</u>	<u>(2,570)</u>
Total	(\$2,973)			(\$594)	\$0	(\$2,427)
Totals:				(\$565,834)	\$193,684	(\$3,597,470)

Section II GASB 75 Exhibits

K) Reconciliation of the Net Position (Exhibit 10)

Measurement as of:	June 30, 2019	June 30, 2018
Total OPEB Liability (TOL)	\$4,489,950	\$4,502,812
Plan Fiduciary Net Position (PFNP)	171,150	60,810
Net OPEB Liability (NOL)	\$4,318,800	\$4,442,002
Deferred Inflows of resources (CR):		
▪ Differences between expected and actual experience	0	0
▪ Changes in assumptions	3,595,043	3,837,472
▪ Net difference between projected and actual earnings	2,427	0
Deferred Outflows of resources (DR):		
▪ Differences between expected and actual experience	193,684	69,333
▪ Changes in assumptions	0	0
▪ Net difference between projected and actual earnings	0	191
▪ Est. contributions post measurement date ¹	TBD	TBD
Net Position	\$7,722,586	\$8,209,950

¹Actual post-measurement date contributions should be reported in the financial disclosures

Reconciliation of Net Position

Net Position at June 30, 2018 ¹	\$8,209,950
Aggregate OPEB Expense	(176,042)
Total OPEB Contributions	(311,322)
Net Position at June 30, 2019 ¹	\$7,722,586

¹ Does not reflect post-measurement date contributions

Our GASB 75 reports do not include post-measurement contributions. However, they should be included as a deferred outflow in the employer's financial statements.

Section III Data

A) Summary of Demographic Information

The participant data used in the valuation was provided by the District as of June 30, 2019. While the participant data was checked for reasonableness, the data was not audited. The valuation results presented in this report are dependent upon the accuracy of the participant data provided. The table below presents a summary of the basic participant information for the active and retired participants covered under the terms of the Plan.

	6/30/2019	6/30/2017
<u>Actives</u>		
Counts		
▪ Total	17	19
Averages		
▪ Age	40.8	42.4
▪ Service	10.5	13.8
<u>Retirees</u>		
Counts		
▪ Under age 65	6	7
▪ Age 65 and over	<u>11</u>	<u>7</u>
▪ Total	17	14
Averages		
▪ Age	68.4	69.9
▪ Age at Retirement	55.9	55.9
▪ Service at Retirement	19.1	17.4
Inactive Participants with deferred benefits	0	0
Total Participants	34	33
<u>Covered Dependents of Retirees</u>		
Counts		
▪ Spouses / Domestic Partners	11	8
▪ Children	<u>0</u>	<u>0</u>
▪ Total	11	8
Total Participants and Dependents	45	41

Section III Data

B) Distribution of Participants by Age and Service

Distribution of Service Groups by Age Groups								
Age Group	Retired* Participants	Active Participant – Years of Service						Total
		0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25+	
< 25	0	0	0	0	0	0	0	0
25 - 29	0	1	0	0	0	0	0	1
30 - 34	0	1	1	0	0	0	0	2
35 - 39	0	2	0	2	1	0	0	5
40 - 44	0	0	0	1	2	0	0	3
45 - 49	0	2	0	0	2	0	1	5
50 - 54	3	0	0	0	0	0	0	0
55 - 59	1	0	0	0	0	1	0	1
60 - 64	2	0	0	0	0	0	0	0
65 - 69	5	0	0	0	0	0	0	0
> 70	6	0	0	0	0	0	0	0
Total	17	6	1	3	5	1	1	17

*Retired participants include retirees, disabled participants, and surviving family members. Does not include covered dependents.

Section IV Plan Provision Summary

A) Plan Description

Eligibility Requirements and Plan Description

District employees who retire at age 50 or older with 5 or more years of service are eligible for lifetime medical benefits. Benefits are also provided to spouses and surviving spouses of eligible retirees and dependent children of participating retirees. Retirees may enroll in any available CalPERS medical plan. There are no dental, vision or other similar benefits for retirees. Benefits are provided to employees who retire due to disability. Benefits are not provided to employees who terminate prior to eligibility for retirement. Retirees that waive coverage will not be eligible to re-enroll into the plan at any time in the future. A surviving spouse of an employee who has met the minimum age and service eligibility requirements may participate in the plan if they have not remarried. Dependent children must be enrolled at the date of retirement to be eligible for plan benefits.

The District contributes up to 90% of the CalPERS Bay Area “pre-age 65” Kaiser premium rates for the applicable family status, and 80% for fire employees. Retirees pay any premiums exceeding that limit.

The District participates in the CalPERS medical program. We valued each active employee and retiree assuming they will not change their enrollment in future years. The table below contains the 2019 and 2020 calendar year CalPERS premium rates used to develop the 2019/20 medical baseline cost. All rates are Bay Area/Region 1 rates unless stated otherwise.

2019 Plan	Pre-Medicare Premiums	EE	EE+SP	EE+Fam
	Kaiser	\$768.25	\$1,536.50	\$1,997.45
	PERS Choice	\$866.27	\$1,732.54	\$2,252.30
	PERS Care	\$1,131.68	\$2,263.36	\$2,942.37
	Western Health Advantage	\$767.01	\$1,534.02	\$1,994.23
	Medicare Premiums	EE	EE+SP	
	Kaiser	\$323.74		\$647.48
	PERS Choice	\$360.41		\$720.82
	PERS Care	\$394.83		\$789.66
2020 Plan	Pre-Medicare Premiums	EE	EE+SP	EE+Fam
	Kaiser	\$768.49	\$1,536.98	\$1,998.07
	PERS Choice	\$861.18	\$1,722.36	\$2,239.07
	PERS Care	\$1,133.14	\$2,266.28	\$2,946.16
	Western Health Advantage	\$731.96	\$1,463.92	\$1,903.10
	Medicare Premiums	EE	EE+SP	
	Kaiser	\$339.43		\$678.86
	PERS Choice	\$351.39		\$702.78
	PERS Care	\$384.78		\$769.56

Plan Provision Changes

There have been no plan amendments since the last measurement date.

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions

Discount Rate	6.50%, based on the CERBT Strategy 2 investment policy.
Net Investment Return	6.50%, based on the CERBT Strategy 2 investment policy.
Inflation	We assumed 2.26% annual inflation.
Payroll increases	3.25% annual increases.
Administrative Expenses	The administrative expenses were \$23 for the measurement period ending June 30, 2019.

Pre-Excise Tax Health Care Trend

Year Beginning	Increase in Premium Rates	
	Pre-65	Post-65
2020	6.55%	4.35%
2021	6.30%	4.25%
2022	6.05%	4.25%
2023	5.80%	4.25%
2024	5.55%	4.25%
2025	5.30%	4.25%
2026	5.05%	4.25%
2026	4.80%	4.25%
2028	4.55%	4.25%
2029	4.30%	4.25%
2030 and later	4.25%	4.25%

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions (continued)

Plan Distribution for Calculating Baseline Cost	<table><tr><th>Plan</th><th>Pre-Medicare</th><th>Post-Medicare</th></tr><tr><td>Kaiser</td><td>92%</td><td>73%</td></tr><tr><td>PERS Care</td><td>0%</td><td>18%</td></tr><tr><td>PERS Choice</td><td>4%</td><td>9%</td></tr><tr><td>Western Health Adv.</td><td>4%</td><td>0%</td></tr><tr><td>Total</td><td>100%</td><td>100%</td></tr></table>	Plan	Pre-Medicare	Post-Medicare	Kaiser	92%	73%	PERS Care	0%	18%	PERS Choice	4%	9%	Western Health Adv.	4%	0%	Total	100%	100%
Plan	Pre-Medicare	Post-Medicare																	
Kaiser	92%	73%																	
PERS Care	0%	18%																	
PERS Choice	4%	9%																	
Western Health Adv.	4%	0%																	
Total	100%	100%																	
Average Per Capita Claims Cost (Baseline Cost)	Pre-Medicare: \$9,326 per year Post-Medicare: \$4,035 per year																		
Health Plan Participation	We assumed that 100% of eligible participants will participate.																		
Medicare Coverage	We assumed that all future retirees will be eligible for Medicare when they reach age 65.																		
Morbidity Factors	CalPERS 2017 study																		
Population for Curving	CalPERS 2017 study																		
Age-Weighted Claims Costs	<table><tr><th>Age</th><th>Premium</th></tr><tr><td>50</td><td>\$9,762</td></tr><tr><td>55</td><td>\$11,809</td></tr><tr><td>60</td><td>\$14,340</td></tr><tr><td>65</td><td>\$4,144</td></tr><tr><td>70</td><td>\$3,654</td></tr><tr><td>75</td><td>\$4,258</td></tr><tr><td>80</td><td>\$4,740</td></tr><tr><td>85</td><td>\$4,897</td></tr></table>	Age	Premium	50	\$9,762	55	\$11,809	60	\$14,340	65	\$4,144	70	\$3,654	75	\$4,258	80	\$4,740	85	\$4,897
Age	Premium																		
50	\$9,762																		
55	\$11,809																		
60	\$14,340																		
65	\$4,144																		
70	\$3,654																		
75	\$4,258																		
80	\$4,740																		
85	\$4,897																		

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions (continued)

Mortality* The mortality rates used in this valuation are those produced in the 2017 CalPERS experience study.

Pre-Retirement: CalPERS 2017 Mortality pre-retirement

Post-Retirement: CalPERS 2017 Mortality post-retirement

Age	Sample Mortality Rates					
	Non-Safety Active Employees		Safety Employees		Retired Employees	
	Male	Female	Male	Female	Male	Female
55	0.17%	0.12%	0.19%	0.14%	0.44%	0.41%
60	0.26%	0.17%	0.27%	0.18%	0.67%	0.48%
65	0.36%	0.23%	0.38%	0.25%	0.93%	0.64%
70	0.62%	0.39%	0.64%	0.41%	1.34%	0.93%
75	1.06%	0.62%	1.08%	0.64%	2.32%	1.63%
80	1.66%	0.94%	1.68%	0.96%	3.98%	3.01%
85	0.00%	0.00%	0.00%	0.00%	7.12%	5.42%
90	0.00%	0.00%	0.00%	0.00%	13.04%	10.09%

Percent Married We assumed that all participants will cover current spouses, if any.

Dependents We assumed that all participants will cover current children, if any, to the age of 26, and that each participant's youngest child is 40 years younger than the participant.

**Source: NCG has not performed an experience study to select these assumptions. NCG has not observed materially consistent gains or consistent losses associated with these assumptions*

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions (continued)

Retirement*

We used the retirement rates that were produced in the 2017 CalPERS Public Agency Miscellaneous experience study 2% @ 60 for actives hired before January 1, 2013, and 2% @ 62 for actives hired on or after January 1, 2013.

2% @ 60

Age	Years of Service				
	5	10	15	20	25
50	2.0%	2.0%	2.0%	2.0%	2.0%
55	1.9%	2.6%	3.3%	9.2%	13.6%
60	7.0%	7.4%	8.9%	11.3%	13.7%
65	14.0%	17.8%	21.5%	26.4%	32.1%
70	14.0%	17.8%	21.5%	26.4%	32.1%
75	100.0%	100.0%	100.0%	100.0%	100.0%

2% @ 62

Age	Years of Service				
	5	10	15	20	25
50	0.0%	0.0%	0.0%	0.0%	0.0%
55	1.0%	1.9%	2.8%	3.6%	6.1%
60	3.1%	5.1%	7.1%	9.1%	11.1%
65	10.8%	14.1%	17.3%	20.6%	23.9%
70	12.0%	15.6%	19.3%	22.9%	26.5%
75	100.0%	100.0%	100.0%	100.0%	100.0%

Withdrawal*

We selected withdrawal rates that were produced in the 2017 CalPERS Public Agency Miscellaneous experience study.

Age	Years of Service				
	0	5	10	15	20
25	16.7%	6.3%	4.3%	0.0%	0.0%
30	16.1%	6.2%	4.2%	2.6%	0.0%
35	15.4%	5.7%	4.0%	2.5%	1.8%
40	14.7%	5.2%	3.8%	2.4%	1.8%
45	14.0%	4.8%	3.5%	2.2%	1.7%
50	13.3%	4.4%	2.9%	1.9%	1.3%

*Source: NCG has not performed an experience study to select these assumptions. NCG has not observed materially consistent gains or consistent losses associated with these assumptions

Section V Actuarial Assumption, Methods, & Considerations

A) Actuarial Assumptions (continued)

Demographic Assumptions used for Safety Personnel:

Retirement* We used the Public Agency Fire retirement rates that were produced in the 2017 experience study performed by CalPERS 3% @ 50 for actives hired before January 1, 2013, and 2.7% @ 57 for actives hired on or after January 1, 2013.

Age	Years of Service				
	5	10	15	20	25
50	2.0%	2.0%	2.0%	4.0%	13.0%
55	4.3%	4.3%	4.3%	7.0%	17.4%
60	6.5%	6.5%	6.5%	10.2%	21.9%
65	100.0%	100.0%	100.0%	100.0%	100.0%

3% @ 50
(for actives hired before
January 1, 2013)

Age	Years of Service				
	5	10	15	20	25
50	0.7%	0.7%	0.7%	0.7%	1.0%
55	8.2%	8.2%	8.2%	8.2%	12.7%
60	11.4%	11.4%	11.4%	11.4%	17.5%
65	100.0%	100.0%	100.0%	100.0%	100.0%

2.7% @ 57
(for actives hired on or
after
January 1, 2013)

Disability

Age	Rate
25	0.03%
35	0.13%
45	0.42%
55	3.14%
65	6.14%
75	10.98%

We used the Public Agency Fire disability rates that were produced in the 2017 Cal PERS experience study.

Withdrawal*

We used withdrawal rates that were produced in the 2017 CalPERS Public Agency Fire experience study.

Age	Years of Service				
	0	5	10	15	20
Under 50	13.0%	1.5%	0.7%	0.5%	0.4%
Over 50	13.0%	1.5%	0.7%	0.5%	0.4%

Assumption Changes

The average per capita claims cost was updated to reflect actual 2019 premiums, the health care cost trend rate was updated to reflect 2018 industry survey data, the mortality, withdrawal, disablement, and retirement tables was updated to reflect the 2017 CalPERS studies. The population for curving and morbidity factors have also been updated to the 2017 CalPERS study. There have been no other assumption changes since the last measurement date.

Section V Actuarial Assumption, Methods, & Considerations

B) Actuarial Methods

Actuarial Cost Method	<p>Entry Age Normal</p> <p>An actuarial cost method under which the Actuarial Present Value of the Projected Benefits of each individual included in the valuation is allocated on a level basis over the earnings or service of the individual between entry age and assumed exit age(s). The portion of this Actuarial Present Value allocated to a valuation year is called the Normal Cost.</p>
Amortization Methodology	<p>We used straight-line amortization. For assumption changes and experience gains/losses, we assumed Average Future Working Lifetime, averages over all actives and retirees (retirees are assumed to have no future working years). For asset gains and losses, we assumed 5 years.</p>
Financial and Census Data	<p>The District provided the participant data, financial information and plan descriptions used in this valuation. The actuary has checked the data for reasonableness, but has not independently audited the data. The actuary has no reason to believe the data is not complete and accurate, and knows of no further information that is essential to the preparation of the actuarial valuation.</p>
Plan Fiduciary Net Position	<p>Market value of assets as of the measurement date</p>
Measurement Date	<p>June 30, 2019</p>
Valuation Date	<p>June 30, 2019</p>
Funding Policy	<p>The District intends to contribute benefit payments (explicit and implicit) plus a minimum cash payment of \$60,000 to the trust annually.</p>

Section V Actuarial Assumption, Methods, & Considerations

C) Actuarial Considerations

Health Care Reform

Health care delivery is going through an evolution due to enactment of Health Care Reform. The Patient Protection and Affordable Care Act (PPACA), was signed March 23, 2010, with further changes enacted by the Health Care and Education Affordability Reconciliation Act (HCEARA), signed March 30, 2010. This valuation uses various assumptions that may have been modified based on considerations under PPACA. This section discusses particular legislative changes that were reflected in our assumptions. We have not identified any other specific provision of PPACA that would be expected to have a significant impact on the measured obligation. As additional guidance on the Act continues to be issued, we'll continue to monitor impacts.

Individual Mandate

Under PPACA, individuals (whether actively employed or otherwise) must be covered by health insurance or else pay a penalty tax to the government. While it is not anticipated that the Act will result in universal coverage, it has increased the overall portion of the population with coverage. We believe this will result in an increased demand on health care providers, resulting in higher trend for medical services for non-Medicare eligible retirees. (Medicare costs are constrained by Medicare payment mechanisms already in place, plus additional reforms added by PPACA and HCEARA.) The penalty tax was eliminated effective January 1, 2019 and this has effectively eliminated the individual mandate on a Federal level. The individual mandate still can apply at the state level (e.g. Massachusetts since 2006). California adopted the individual mandate effective January 1, 2020. The CBO estimates the impact this will have in 2019 is a decrease of enrollees of 2% of all insureds (18% of enrollees in the individual market) and expects this to grow to 5% (28%) by 2027.

Employer Mandate

Health Care Reform includes various provisions mandating employer coverage for active employees, with penalties for non-compliance. Those provisions do not directly apply to the postemployment coverage included in this valuation.

Section V Actuarial Assumption, Methods, & Considerations

C) Actuarial Considerations (continued)

Medicare Advantage Plans	Effective January 1, 2011, the Law provides for reductions to the amounts that would be provided to Medicare Advantage plans starting in 2011. We considered the effect of these reductions in federal payments to Medicare Advantage plans when setting our trend assumption.
Expansion of Child Coverage to Age 26	Health Care Reform mandates that coverage be offered to any child, dependent or not, through age 26, consistent with coverage for any other dependent. We assume that this change has been reflected in current premium rates. While this plan covers dependents, we do not currently assume non-spouse dependent coverage other than for firefighters. We believe the impact this assumption has on the valuation is immaterial due to the lack of retirees that have had or are expected to have non-spouse dependents for any significant amount of time during retirement.
Elimination of Annual or Lifetime Maximums	Health Care Reform provides that annual or lifetime maximums have to be eliminated for all “essential services.” We assume that current premium rates already reflect the elimination of any historic maximums.
Cadillac Tax (High Cost Plan Excise Tax)	<p>The PPACA legislation added a new High-Cost Plan Excise Tax (also known as the “Cadillac Tax”) starting in calendar year 2022. For valuation purposes, we assumed that the value of the tax will be passed back to the plan in higher premium rates.</p> <ul style="list-style-type: none">• The tax is 40% of the excess of (a) the cost of coverage over (b) the limit. We modeled the cost of the tax by calculating (a) using the working rates projected with trend. We calculated (b) starting with the statutory limits (\$10,200 single and \$27,500 family), adjusted for the following:<ul style="list-style-type: none">○ Limits will increase from 2018 to 2019 by 4.25% (CPI plus 1%);○ Limits will increase after 2019 by 3.25% (CPI); and○ For retirees over age 55 and not on Medicare, the limit is increased by an additional dollar amount of \$1,650 for single coverage and \$3,450 for family coverage.• On December 20, 2019 the Secure Act was signed and eliminated the tax effective January 1, 2020.

Section VI Glossary

A) Key Terms

Annual OPEB Expense	The amount recognized by an employer in each accounting period for contributions to a defined benefit OPEB plan on the modified accrual basis of accounting.
Deferred outflows and inflows of resources related to OPEB	Deferred outflows of resources and deferred inflows of resources related to OPEB arising from certain changes in the collective net OPEB liability or collective total OPEB liability
Covered Payroll	Annual compensation paid (or expected to be paid) to active employees covered by an OPEB plan, in aggregate.
Net OPEB Liability (NOL)	The liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is administered through a trust that meets the criteria of the GASB Statements.
Normal Cost or Service Cost	The portion of the Total Present Value of Future Benefits attributed to employee service during the current fiscal year by the actuarial cost method. These terms are used interchangeably.
Other Postemployment Benefits (OPEB)	Retiree health care benefits and post-employment benefits provided separately from a pension plan (excluding termination offers and benefits).
Plan Fiduciary Net Position (FNP)	Set equal to the market value of assets as of the measurement date.
Present Value of Future Benefits (PVFB)	The value, as of the valuation date, of the projected benefits payable to all members for their accrued service and their expected future service, discounted to reflect the time value (present value) of money and adjusted for the probabilities of retirement, withdrawal, death and disability.
Total OPEB Liability (TOL)	The portion of the actuarial present value of projected benefit payments that is attributed to past period of member service in conformity with the GASB Statements. The total OPEB liability is the liability of employers and non-employer contributing entities to plan members for benefits provided through a defined benefit OPEB plan that is not administered through a trust that meets the criteria of the GASB Statements.



Memo

To: Eric Dreikosen
From: Jeff Naylor
Date: August 28, 2020
Re: 2019 CalPERS Pension Valuations

This report provides information on the District's five pension plans from the 2019 CalPERS pension valuations which demonstrate that despite reduced employee count, covered payroll and active classic pension plans pension-related cash requirements remain high and long term liability continues to rise.

Some History

Marinwood's revenues come from taxes, assessments and service fees but not sales taxes. Over time our volunteer fire department evolved into a fully-staffed professional emergency services department.

Particularly in negotiations with Safety employees, in the past the District opted to offer benefits to minimize pay increases. That choice has backfired as a cost containment strategy. Today the District finds itself challenged to maintain service levels with fewer staff. The watershed event for our District was offering the 3@50 pension plan to safety employees in 2000. This plan has been widely criticized as based on unsubstantiated evaluations and adopted without question by the state during a period of high investment returns. As pensions are considered a promise and under the so-called California Rule, cannot be reduced without offsetting compensation, funds passed by voters to provide specific services continue to be diverted to pay for a retirement plan that is unsustainable, affects our present operations and imperils our District's future.

Before 2016 CalPERS used a discount rate of 8% reflecting its belief that their portfolio could earn a sustained return at that level. Several market reversals and other changes in financial markets made that assumption wildly optimistic. CalPERS decided to reduce their discount rate (assumed return) to 7%. In recognition that such a reduction at once would bankrupt many governmental organizations they made the reductions over a three year period. During that time they have also adjusted pension assumptions to reflect longer anticipated lifespans of retirees and shortened amortization schedules.

In summary, offering the 3@50 pension plan was a critical error in judgment which cannot be changed and continues to degrade the District's long term prospects and redirect current cash outlays from their intended purposes. It should be noted that in addition to pension costs and liabilities the District also has a significant burden for Other Post-Retirement Employee Benefits (OPEB-retiree healthcare).

District's Pension Liability and Funded %:

This expanded table shows how the District's Pension Liability has increased both District-wide and for both our employee classes while employee counts and covered payroll have decreased. Retirements reduce active Classic plans and increase lower cost PEPPA plans. As the unfunded liability increases the funded % of the District's share of the pooled pension fund hovers around 71%.

District Total							
Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio Variance	Annual Covered Payroll	FTE	RET
6/30/2011	\$11,263,971.00	\$8,364,433.00	\$2,899,538.00	74.26%	\$1,586,896.00	20	22
6/30/2012	\$11,767,452.00	\$8,261,763.00	\$3,505,689.00	70.21%	\$1,638,311.00	21	22
6/30/2013	\$12,445,188.00	\$9,263,085.00	\$3,182,103.00	74.43%	\$1,648,297.00	22	22
6/30/2014	\$14,073,904.00	\$11,149,367.00	\$2,924,537.00	79.22%	\$1,696,565.00	22	22
6/30/2015	\$14,701,742.00	\$11,124,802.00	\$3,576,940.00	75.67%	\$1,497,000.00	19	26
6/30/2016	\$15,713,442.00	\$11,153,990.00	\$4,559,452.00	70.98%	\$1,556,027.00	20	27
6/30/2017	\$16,525,596.00	\$11,963,949.00	\$4,561,647.00	72.40%	\$1,473,628.00	19	28
6/30/2018	\$17,881,230.00	\$12,713,256.00	\$5,167,974.00	71.10%	\$1,345,795.00	18	29
6/30/2019	\$18,738,715.00	\$13,377,126.00	\$5,361,589.00	71.39%	\$1,296,545.00	17	31
2019-2011	\$7,474,744.00	\$5,012,693.00	\$2,462,051.00	-2.87%	-\$290,351.00	-3	9
	66.36%	59.93%	84.91%		-18.30%	-15.00%	40.91%
Safety Total							
6/30/2011	\$8,473,141.00	\$6,177,923.00	\$2,295,218.00	72.91%	\$934,888.00	10	15
6/30/2012	\$8,836,363.00	\$6,054,395.00	\$2,781,968.00	68.52%	\$979,084.00	10	15
6/30/2013	\$9,371,338.00	\$6,798,907.00	\$2,572,431.00	72.55%	\$1,004,187.00	12	15
6/30/2014	\$10,600,475.00	\$8,199,786.00	\$2,400,689.00	77.35%	\$1,025,764.00	11	15
6/30/2015	\$10,858,111.00	\$8,012,190.00	\$2,845,921.00	73.79%	\$930,397.00	10	16
6/30/2016	\$11,697,999.00	\$8,131,462.00	\$3,566,537.00	69.51%	\$984,998.00	11	17
6/30/2017	\$12,527,704.00	\$8,939,229.00	\$3,588,475.00	71.36%	\$878,757.00	10	18
6/30/2018	\$13,749,434.00	\$9,682,079.00	\$4,067,355.00	70.42%	\$800,878.00	9	19
6/30/2019	\$14,366,682.00	\$10,137,599.00	\$4,229,083.00	70.56%	\$718,897.00	8	20
2019-2011	\$5,893,541.00	\$3,959,676.00	\$1,933,865.00	-2.35%	-\$215,991.00	-2	5
	69.56%	64.09%	84.26%		-23.10%	-20.00%	33.33%
Miscellaneous Total							
6/30/2011	\$2,790,830	\$2,186,510	\$604,320	78.40%	\$652,008	10	7
6/30/2012	\$2,931,089	\$2,207,368	\$723,721	75.30%	\$659,227	11	7
6/30/2013	\$3,073,850	\$2,464,178	\$609,672	80.17%	\$644,110	10	7
6/30/2014	\$3,473,429	\$2,949,581	\$523,848	84.92%	\$670,801	11	7
6/30/2015	\$3,843,631	\$3,112,612	\$731,019	80.98%	\$566,603	9	10
6/30/2016	\$4,015,443	\$3,022,528	\$992,915	75.27%	\$571,029	9	10
6/30/2017	\$3,997,892	\$3,024,720	\$973,172	75.66%	\$594,871	9	10
6/30/2018	\$4,131,796	\$3,031,177	\$1,100,619	73.36%	\$544,917	9	10
6/30/2019	\$4,372,033	\$3,239,527	\$1,132,506	74.10%	\$577,648	9	11
2019-2011	\$1,581,203.00	\$1,053,017.00	\$528,186.00	-4.30%	-\$74,360.00	-1	4
	56.66%	48.16%	87.40%		-11.40%	-10.00%	57.14%

FTE – Full Time Employee RET- Retirees

Since 2011

- the District's Unfunded Pension Liability rose by ~\$2.46M and Safety Tier 1 by \$1.93M (78.5%)
- Safety Tier 1 staff reduced by 4 positions through staff reductions and replacements.
- If the sustained return on investments were 1% less than the assumed 7%, the estimated District-wide unfunded pension liability alone would increase from \$5.36M to \$8.07M.
- All pension programs have a built-in annual 2% COLA.
- Appendix A has a UAL (Unfunded Accrued Liability) and funded% table for each pension class. This illustrates that the Safety 3%@50 pension benefit is the significant cash drain and liability.

Forecast Future of Pension Related Cash Payments

Pension Cash Outlays consist of two components:

1. "normal cost" is a combined employer and employee paid % of each employee paycheck sent to CalPERS.
 - The table below lists the %'s of each paycheck submitted to CalPERS with each paycheck.
 - In 21/22 payments will be from 14.34% (Misc PEPR) to 31.47% (Safety Tier 1) of employee paychecks.
 - Employer contributions for Classic plans are substantially higher than Employee contributions.
 - Employer contributions for PEPR plans are reasonably close to Employee contributions.

Development of Normal Cost as a Percentage of Payroll						
Miscellaneous Classic						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total	14.499%	14.553%	15.011%	15.478%	16.199%	16.050%
Employee	6.886%	6.900%	6.912%	6.915%	6.918%	6.920%
Employer	7.613%	7.653%	8.099%	8.563%	9.281%	9.130%
Difference	0.727%	0.753%	1.187%	1.648%	2.363%	2.210%
Miscellaneous PEPR						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total	12.805%	12.783%	13.092%	13.735%	14.482%	14.340%
Employee	6.250%	6.250%	6.250%	6.750%	6.750%	6.750%
Employer	6.555%	6.533%	6.842%	6.985%	7.732%	7.590%
Difference	0.305%	0.283%	0.592%	0.235%	0.982%	0.840%
Safety Tier 1						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total	27.415%	27.603%	28.405%	29.696%	31.427%	31.470%
Employee	8.987%	8.988%	8.989%	8.989%	8.990%	8.990%
Employer	18.428%	18.615%	19.416%	20.707%	22.437%	22.480%
Difference	9.441%	9.627%	10.427%	11.718%	13.447%	13.490%
Safety Tier 2						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total	25.636%	25.824%	26.598%	27.914%	29.572%	29.630%
Employee	8.981%	8.982%	8.984%	8.986%	8.987%	8.990%
Employer	16.655%	16.842%	17.614%	18.928%	20.585%	20.640%
Difference	7.674%	7.860%	8.630%	9.942%	11.598%	11.650%
Safety PEPR						
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total	0.000%	23.490%	24.141%	25.034%	26.044%	26.130%
Employee	0.000%	11.500%	12.000%	12.000%	13.000%	13.000%
Employer	0.000%	11.990%	12.141%	13.034%	13.044%	13.130%
Difference	0.000%	0.490%	0.141%	1.034%	0.044%	0.130%

PEPR – Public Employees' Pension Reform Act

2. Annual Required Contribution (ARC)- a fixed sum paid monthly or once at the beginning of each fiscal year. In the past five years, the District saved an average of \$11,453 by paying these amounts up front.
 - The ARC is imposed by CalPERS to make up for the overly optimistic and unrealized expectations of sustained portfolio returns.
 - These funds come from taxpayer dollars, service fees and special charges which would otherwise be expended on enhanced District facilities, programs and services or even salary increases.

The following table forecasts the employer paid total cash outlays by employee class to fund pensions.

- Pension portfolio returns do not adequately fund pensions.
- Increasingly large per paycheck and annual surcharges are required to pay pension obligations.
- Cash payments dropped slightly from 2018 but not in proportion to FTE counts and covered payroll.
- Safety pension annual cash outlays will be between 70 and 80% of current covered payroll.
- Miscellaneous pension annual cash outlays of between 23-26% of current covered payroll.
- These taxpayer funds are diverted from intended services to fund pensions.
- The long term liability continues to rise in spite of these extra payments.

RPT Year	Forecast Annual Pension Cash Outlay District Wide (Based on Each Year's Salary Coverage)										Payroll	FTE
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27				
2015												
Misc	140,167.10	117,815.10	127,067.10	120,601.10	0.00	0.00	0.00	0.00			\$566,603	11
Safety	458,288.06	484,775.06	512,769.06	469,241.06	0.00	0.00	0.00	0.00			\$865,507	11
Total	598,455.16	602,590.16	639,836.16	589,842.16	0.00	0.00	0.00	0.00			\$1,432,110	22
2016												
Misc	145,220.54	131,259.68	145,499.68	144,749.68	152,909.68	0.00	0.00	0.00			\$571,029	9
Safety	479,371.33	529,675.75	574,185.75	612,735.75	675,115.75	568,385.75	0.00	0.00			\$984,998	11
Total	624,591.87	660,935.43	719,685.43	757,485.43	828,025.43	568,385.75	0.00	0.00			\$1,556,027	20
2017	4.37%	9.68%	12.48%	28.42%							8.65%	-9.09%
Misc	147,195.89	141,750.22	142,150.22	134,610.07	148,150.22	11,373.15	0.00	0.00			\$594,871	9
Safety	458,962.82	501,818.59	538,008.59	572,208.59	593,408.59	519,468.59	0.00				\$878,757	10
Total	606,158.71	643,568.81	680,158.81	706,818.66	741,558.81	530,841.74	0.00	0.00			\$1,473,628	19
2018	-2.95%	-2.63%	-5.49%	-6.69%	-10.44%	-6.61%					-5.30%	-5.00%
Misc	0.00	139,177.30	137,610.07	119,849.09	140,610.07	145,610.07	148,610.07	0.00			\$544,917	9
Safety		489,328.47	528,489.80	562,689.80	584,689.80	520,889.80	521,189.80				\$800,878	9
Total	0.00	628,505.77	666,099.87	682,538.89	725,299.87	666,499.87	669,799.87	0.00			\$1,345,795	18
2019		-2.34%	-2.07%	-3.44%	-2.19%	25.56%					-8.67%	-5.26%
Misc	0.00	138,258.67	141,343.67	132,943.10	138,134.80	144,134.80	147,134.80	149,794.80			\$577,648	9
Safety		503,843.30	516,442.30	550,959.38	575,059.38	504,159.38	515,259.38	523,759.38			\$718,897	8
Total	0.00	642,101.97	657,785.97	683,902.48	713,194.18	648,294.18	662,394.18	673,554.18			\$1,296,545	17
		2.16%	-1.25%	0.20%	-1.67%	-2.73%	-1.11%			1Y	-3.66%	-5.56%
Forecast Annual Pension Cash Outlay as a Percentage of 2020 Covered PayRoll										5Y	-9.47%	-22.73%
Safety		70.09%	71.84%	76.64%	79.99%	70.13%	71.67%	72.86%				
Misc		23.93%	24.47%	23.01%	23.91%	24.95%	25.47%	25.93%				

UAL – Unfunded Accrued Liability

FTE – Full Time Employees

Other Post Employment Liabilities and Considerations

The District also has a substantial Other Post-Employment Benefit (OPEB) for retiree healthcare.

As of 6/30/19:

- OPEB unfunded liability stood at \$4,318,800.
- The District's combined long term liability for these unsustainable public employee retirement programs stands at \$9,680,389.
- Until 2016 the District was on a "pay as you go" basis for OPEB meaning that we were not paying anything to amortize the liability.
- While the District is reserving for OPEB since that time we are not committing the entire annual amount designed to prevent significant growth in the liability.

Aside from the District's past administration offering the 3@50 pension benefit to minimize a salary increase during 2000 negotiations, they also missed the opportunity to opt out of Social Security. So employees and the District pay those costs as well.

- This means that the pensions are slightly impacted by their participation in Social Security.
- The District and the employees still pay into Social Security with each paycheck.
- Additional missed opportunities include District management accepting CalPERS invitation to skip annual payments, a so-called "amnesty" for two years, further increasing the long term liability.

Summary

Over the last seven years pension obligations continue to trend in an unsustainable direction despite cost containment measures and the impact of PEPPRA which are more reasonable but have no impact to reducing the costs of the Classic programs. Those previously granted pension classes continue to place a great many public entities in financial jeopardy.

The District's combined pension and OPEB obligations require cash outlays that equal or exceed payroll. While the District has instituted reserve policies, is contributing extra to OPEB and has made significant strides in managing cash flow and the bottom line the future of the District is questionable due exclusively to unsustainable public post-employment programs.

While CalPERS has recently reduced their assumed rate of investment returns to 7%, both financial experts and recent history of lower-return financial instruments forecast that it is an overly optimistic return and will lead in increased indebtedness and cash drains which compete with core services. Any significant market downturn or recession may bring our District and many other public entities to the brink of bankruptcy.

Much like classic Ponzi schemes the promised payments purported to be from investment returns are instead only possible through increasing infusions of new invested cash, only in this instance of increasing amounts of diverted taxpayer dollars.

Given the continual failure of State Legislature and courts to confront the so called California Rule which prevents governments from altering unsustainable pension programs without equal offsetting compensation, the options for the District to avoid deterioration of our programs and services are limited and difficult to achieve or defend.

1. Means sizing and determining any latitude the District has to reduce costs/liabilities associated with providing retiree healthcare. Some pension plans should be sufficient for recipients to pay for their own healthcare after retirement until they qualify for Medicare.
2. Investigate a lower cost healthcare program.
3. Increase the Employee share of the normal cost to equal the Employer share.
4. Eliminate Fire and Emergency services from Marinwood's charter and outsource it.
5. Sponsor a ballot measure raising taxes.
 - a. The deceptive tactics employed by other recent local tax measures or outright levies have been well publicized and discussed.
 - b. It is difficult to envision the need for a new Marinwood tax for any purpose other than paying for retirement benefits.

Declaring bankruptcy has been the most extreme response to the public pension crisis and has not always resolved the core issue. Those currently enjoying their pensions and those active employees anticipating theirs may want to consider what may be there for them if the long term downward trend of financial market returns continues.

Appendix A

This table provides a view of the last seven years of Unfunded Liability and Funded Status of the District's five pension classes.

Funded Status of MCSD Pension Programs																			
All as of 6/30		UAL 2013	FTE	Ret	UAL 2014	FTE	Ret	UAL 2015	FTE	Ret	UAL 2016	FTE	Ret	UAL 2017	FTE	Ret	UAL 2018	FTE	Ret
Misc Classic	Funded %	80.10%	10	7	84.90%	10	7	80.90%	7	10	75.10%	7	10	75.30%	7	10	72.90%	6	10
2@60	UAL \$	\$610,283			\$524,849	-14.00%		\$730,873	39.25%		\$989,463	35.38%		\$970,009	-1.97%		\$1,092,453	12.62%	
Misc PEPR	Funded %	0.00%	0		115.60%	1	0	99.30%	2	0	91.70%	2	0	95.50%	2	0	92.20%	3	0
2@62	UAL \$	\$0			-\$1,001			\$146	-114.59%		\$3,452	2264.38%		\$3,163	-8.37%		\$8,166	158.17%	
Safety PEPR	Funded %	0.00%	0	0	0.00%	0	0	94.80%	1	0	91.20%	3	0	95.30%	3	0	91.50%	3	0
2.7@57	UAL \$	\$0			\$0			\$388			\$2,239	477.06%		\$3,144	40.42%		\$12,008	281.93%	
Safety Tier2	Funded %	80.60%	2	0	99.30%	1	0	99.80%	1	0	91.00%	0	0	92.30%	0	0	89.90%	0	0
3@55	UAL \$	\$5,606			\$326	-94.18%		\$147	-54.91%		\$4,908	3238.78%		\$4,565	-6.99%		\$6,697	46.70%	
Safety Tier1	Funded %	72.50%	10	15	77.30%	10	15	73.60%	8	16	69.40%	8	17	71.10%	7	18	70.10%	6	19
3@50	UAL \$	\$2,566,825			\$2,400,363	-6.49%		\$2,845,386	18.54%		\$3,559,390	25.09%		\$3,580,766	0.60%		\$4,048,650	13.07%	
Total	UAL \$	\$3,182,714	22	22	\$2,924,537	-8.11%	21	\$3,576,940	22.31%	26	\$4,559,452	27.47%	20	\$4,561,647	0.05%	19	\$5,167,974	13.29%	23
Yr over Yr					-\$258,177			\$652,403			\$982,512			\$2,195			\$606,327		
Yr over Yr%																			
Covered Pay								\$1,432,110			\$1,556,027			\$1,473,628			\$1,345,795		

UAL – Unfunded Accrued Liability FTE – Full Time Employees Ret – Retirees PEPR- Public Employee Pension Reform Act

From 2013 to 2019:

- FTE count has reduced from 22-17 and retirees have increased from 22 to 31.
- The current Transparent California Website lists 22 retirees/survivors still receiving benefits in 2019.
- Covered payroll has fallen 9.47% due to reduced staff count and replacing retired or separated staff.
- The District's Pension UAL increased \$2.18 Million or 68.46%.
- The Safety Tier 1 Pension UAL increased \$1.63 Million or 63.65% while FTE count dropped by 5.
- Miscellaneous Classic Pension UAL increased \$509,645 or 83.5% while FTE count dropped by 5.
- UAL increases were due to several factors
 - the phased reduction of CalPERS discount rate from 8% to 7%
 - changes in assumptions of longer life spans
 - the portfolio cannot sustain even the reduced assumed 7% investment rate of return.

In 2019 Safety Tier 1 UAL is \$4.2M of \$5.3M or 79.2% of the District's UAL.

How does 3% @ 50 pension work?

An employee with this benefit who works over 5 years becomes eligible for a pension. The retiree will receive a pension equal to 3% of the average of the highest (assumed to be the last) three years of salary earned for the each full year of service. In the most extreme example an employee who starts at age 20 and works 30 years can retire at age 50 with a pension based on 90% of the average of the last (highest) three years of salary. In this scenario, the District would also have to fund OPEB for a period of 15 years until the retiree qualified for Medicare. This plan maxes out at 90% of the basis for final salary.

How does 2.7% @ 57 pension work?

An employee with this benefit who works over 5 years becomes eligible for a pension. This pension has a more complicated formula for determining the percentage of final pay a retiree will receive. The minimum retirement age for this plan is 50 at which point they would retire with 2% times the number of years of service. Each year up until age 57 the percentage would increase by a tenth of a percent until it reaches 2.7% at age 57. An employee who starts work at 20 and works 30 years would retire with a pension equal to 2% x 30 or 60% of final salary. An employee who starts at age 27 and works 30 years would retire with a pension equal 2.7 x 30 or 81% of final salary. In order to retire with almost 100% of final salary, the employee would need to start for example at 20 and work until 57. At that point retirement would be 2.7% x 37 or 99.90% of final salary.

<http://www.hlpusdjobs.org/wp-content/uploads/CalPERS-2.7percent@57.pdf>

Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 8, 2020
Re: Benefit Accommodations Policy due to COVID-19

Directors,

Please see the included proposed policy allowing for temporary benefit accommodations in response to the COVID-19 public health emergency.

In March 2020, the Federal Government passed legislation enacting the Families First Coronavirus Response Act (FFCRA). The FFCRA provides additional paid sick leave benefits to eligible employees in the form of 80 additional paid sick leave hours to those who meet certain specified "Qualifying Reasons for Leave."

The 80-hour allocation was intended to allow a full-time 40-hour/week employee the ability to take two full weeks off of work due to COVID-19 specific causes. However, it did not take into account those with differing work schedules such as the vast majority of fire department first responders who typically work 24-hour shifts and an average of 56 hours per week.

In lieu of the FFCRA benefits, district management has met and conferred with the Marinwood Firefighters labor group representative to discuss temporary benefits that better align with their working hours schedule should they become impacted by COVID-19. The intent is to provide the same two full weeks of paid sick leave given their 24-hour shifts coupled with their *2 days on 4 days off* work schedule.

The temporary benefits proposed via this policy are:

- An allocation of 120 hours (five 24-hour shifts) instead of 80 additional paid sick leave for COVID-19 related reasons as stated in the FFCRA.

Further, it is recognized that some cases may require greater than 2 weeks away from work. The proposed policy also contains a provision allowing the advancement of a specified amount of paid sick leave benefits, given they meet the stated qualifying reasons for leave, to all eligible District employees should they have insufficient paid leave accrual balances.

This proposed policy shall expire on December 31, 2020, the same date in which the FFCRA is current set to expire. However, the policy also states two conditions by which the policy can be extended either automatically or by subsequent action of the Board.

The proposed policy has minimal additional fiscal impact on the District.

Recommendation: Adopt the proposed "Policy Allowing for Temporary Benefit Accommodations in Response to the COVID-19 Global Public Health Emergency" as presented.

**MARINWOOD COMMUNITY SERVICES DISTRICT
POLICY ALLOWING FOR TEMPORARY BENEFIT ACCOMODATIONS IN
RESPONSE TO THE COVID-19 GLOBAL PUBLIC HEALTH EMERGENCY**

Presented to the Board of Directors: September 8, 2020

Purpose:

The purpose of this policy is to allow for temporary accommodations to eligible employees of Marinwood Community Services District in response to the COVID-19 public health emergency.

Background:

Effective April 1, 2020 and expiring on December 31, 2020, the Federal Government passed legislation enacting the Families First Coronavirus Response Act (FFCRA). The FFCRA provides additional paid sick leave benefits to eligible employees who meet certain specified Qualifying Reasons for Leave.

Within the FFCRA exists a provision allowing employers to exclude certain types of employees, including first responders, from eligibility for the leave provided under the Act.

Policy and Procedure:

1. First Responders Excluded from FFCRA: Marinwood Community Services District excludes all employees classified as first responders/safety personnel from the FFCRA.
2. Benefits in Lieu of FFCRA: Marinwood Community Services District shall provide the following benefits in lieu of the FFCRA:
 - a. First responders/safety personnel shall be allowed up to 120 hours of additional paid sick leave if the employee is unable to work (or unable to telework) due to a need for leave in accordance with the Qualified Reasons for Leave stated within the FFCRA:
 - i. is subject to a Federal, State, or local quarantine or isolation order related to COVID-19;
 - ii. has been advised by a health care provider to self-quarantine related to COVID-19;
 - iii. is experiencing COVID-19 symptoms and is seeking a medical diagnosis;
 - iv. is caring for an individual subject to an order described in (i) or self-quarantine as described in (ii);
 - v. is caring for a child whose school or place of care is closed (or child care provider is unavailable) for reasons related to COVID-19; or
 - vi. is experiencing any other substantially-similar condition specified by the Secretary of Health and Human Services, in consultation with the Secretaries of Labor and Treasury

3. Advancement of Sick Leave Balances: For all regular full-time employees who have insufficient leave balances and need to take leave for reasons specified in Item 2(a)(i-vi), Marinwood Community Services District shall allow at the employee's written request an advancement of paid sick leave as follows:
 - a. First responders/safety personnel shall be granted up to 120 hours of advanced paid sick leave credits.
 - b. Non-safety personnel shall be granted up to 80 hours of advanced paid sick leave credits.
 - c. For all employees, any advanced sick leave credits must be earned back through standard paid sick leave accrual deductions. In the event employment is terminated prior to earning back all advanced paid sick leave credits, the employee shall pay Marinwood Community Services District the value of the remaining amounts calculated at their standard rate of pay times the total advanced hours remaining either in cash or via deduction from their final payroll.
4. Record Keeping: Marinwood Community Services District shall maintain a written record of all paid sick leave used in accordance with the provisions stated in Items 2 and 3.
5. Policy Expiration Date: In accordance with the expiration date stated in the FFCRA, this temporary policy shall expire on December 31, 2020, with the following exceptions:
 - a. Should the expiration date of the FFCRA be extended by the Federal Government, this policy shall also be automatically extended to expire on the same date.
 - b. In the event the FFCRA expiration date is not extended, the Marinwood Community Services District Board of Directors reserves the right to extend this policy to a specified date via formal action should they so choose.

PASSED, APPROVED and ADOPTED by the Board of Directors of the Marinwood Community Services District this 8th day of September, 2020, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

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.

SDRMA Site Visit

We recently had a consultant for SDRMA visit our offices to review our policies and procedures related to Property/Liability and Workers Compensation practices. As you know, SDRMA provides both our P/L and Workers' Comp insurance. I'm happy to report we received strong marks for both with no major findings or recommendations. They did leave us with a large set of sample policy templates and other forms for future reference if needed.

COVID-19 FEMA Claim

I continue to communicate with CalOES regarding our active FEMA claim in response to COVID-19 and will be participating in a process intake meeting with various representatives as well. Our Request for Public Assistance application was originally submitted in anticipation of potential additional expenses related to the COVID-19 emergency as a means of possible partial reimbursements. Eligible expenses include wages for those working extended hours in response, overtime costs for staff covering shifts of impacted co-workers unable to work, cleaning/sanitizing supplies, etc. We have been tracking these expenses but so far, they have remained minimal. Unfortunately, recovering lost revenue for cancelled programs and such are not eligible. Additionally, there is a minimum threshold by which to submit for expenses but if the need arises this remains an option as we keep our application active.

FY 19/20 Financial Audit:

At this time R.J. Ricciardi remains the only firm to submit a formal proposal. I will continue to pursue additional proposals up until next month's meeting. However, given the unique circumstances by which we closed out last fiscal year combined with the familiarity Ricciardi has with our agency, they may result in the most logical choice to perform our audit regardless.

Other Items of Note:

- All corresponding tax roll information has been confirmed and submitted with the County of Marin Finance Dept, Tax Services Division in regards to the District's existing special taxes for Park Maintenance as well as Fire Protection. Total anticipated tax revenue falls significantly in line with budgeted projections with a slight increase for the fire special tax based on an minor increase in total applicable square footage of affected parcels.
- In the coming I anticipate completing the reconciliations of prior year and completing our service contracts for fire protection of CSA 13 as well as the adjacent County facilities. The agreements should be presented to the Board of Directors next month and will then be submitted to the County Board of Supervisors for their approval.

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.

MARINWOOD COMMUNITY SERVICES DISTRICT
DRAFT MINUTES OF FIRE COMMISSION MEETING
September 8, 2020

Time and Place: 7:00PM Via Teleconference

Present:

Commissioners: Chair Steve Farac, Tom Elsbree, Ron Marinoff

Absent: Pascal Karsenti, Greg Stilson (CSA 13 Alternate)

Staff: District Manager Eric Dreikosen, San Rafael Fire Chief Darin White

Farac called the meeting to order at 7:00 PM.

1. Agenda

M/s Marinoff/Elsbree to approve agenda as presented. Ayes: Elsbree, Farac, Marinoff. Nays: None. Absent: Karsenti.
Motion carried.

2. Public Comment on Non-Agenda Items

There were no comments from the public.

3. Commissioner Items of Interest

-Elsbree inquired that all firefighters are safe and healthy.

-Farac commented regarding his independent research on Alert Marin and FireSafe Marin programs.

4. Draft Minutes of August 4, 2020 Fire Commission Meeting

M/s Marinoff/Elsbree to approve Draft Minutes of August 4, 2020 Fire Commission Meeting as presented. Ayes: Elsbree, Farac, Marinoff. Nays: None. Absent: Karsenti. Motion carried.

5. Chief Officer Report and Activity Summary

Commission received Chief Officer Report and Activity Summary.

6. Requests for Future Agenda Items

-Farac requested further discussion regarding FireWise Certification including possible presentation by a FireSafe Marin representative.

-Farac requested discussion regarding how to promote Alert Marin to the greater community.

The meeting was adjourned at 7:48 PM.

The date of the next Fire Commission meeting is October 6, 2020.

Submitted,
Eric Dreikosen



To: Marinwood Board of Directors

From Darin White, Fire Chief

Date: September 8, 2020

Re: Fire Department Update

Marin Wildfire Prevention Authority-Vegetation Management

National Community Civilian Corps (NCCC) members numbering 6-8 based in Sacramento, California may be available to assist with some of the vegetation removal efforts such as broom pulling, lopping, chipper operation, and exhibit planting while we await the return of the AmeriCorps, St. Louis-based crews' return in mid to late October.

I served on an interview panel for the Executive Director of the MWPA in August, but it appears that a final selection has not been made.

The Inspectors have completed approximately 551 Wildfire Mitigation/ Home Hardening assessments in Marinwood since they started there on August 17th through September 2, 2020

According to Fire Safe Marin, 43 resident pickups occurred on the Chipper Day and an estimated 197 cubic yards of vegetation was chipped and hauled in Marinwood. This included the removal of a dead Oak tree and other debris removal work performed behind Ellen Drive (approximately 17 Cubic yards).



National Preparedness Month

The month of September is known as National Preparedness Month and accordingly, Emergency Manager Quinn Gardner, I, and others will initiate public outreach efforts via social media, virtual training, informational/educational flyer distribution and prize giveaways. The bullet points below illustrate some of the activities and offerings.

- Social Media
 - o Regular messaging/tips
 - o Tuesday and Thursday Trivia. Answers submitted via form. Drawing from all correct answers for preparedness item prizes.
 - o Use of some FEMA materials
 - o Use existing newsletters to share messaging- HotShot, SnapShot, San Rafael is Resilient
- Virtual Training
 - o 1 Hour 2 Get Ready – 1st week. Recorded and available afterwards
 - o Conversations – Q&A time frames – 2nd and 4th week
 - o Spanish Language event(s) – similar to Q&A- 3rd week
 - o How to reach the elderly and those who may have less technological familiarity
- Develop Flyers for schools to distribute
 - o One for elementary aged children
 - o One for middle/high school students
- Giveaways
 - o Obtain and distribute disaster supply related donations
 - Current efforts underway to solicit donated items from key establishments in the community that can be provided to the vulnerable residents
 - o Purchase prizes for trivia answers

Wildfire Safety Forum

On Monday August 31, 2020, the San Rafael Fire and Police Departments personnel held a Wildfire Safety Forum via Zoom. Opening comments were made by Vice Mayor and now Mayoral candidate Kate Colin. Approximately 45 questions from community members were received by Emergency Manager Quinn Gardner, and those questions were further refined and combined to have Quinn, Fire Chief Darin White, and San Rafael Police Captain Scott Eberle, provide responses. The questions ranged in content from specific site concerns involving homeless encampments in the open space, evacuation considerations, defensible space, grant funding, and situational awareness, to name a few. For those interested in viewing the information please view the YouTube link here: <https://youtu.be/P3z-F0ra6Yc>

Guidelines/COVID-19:

Hotels, Motels and Short-Term Rentals Reopen; short term lodging facilities -- including hotels, motels, short-term rentals, bed & breakfasts, and timeshares – can reopen to tourism-based clientele. The guidelines for short term lodging businesses are available at MarinRecovers.com. However, given the number of community members who have been displaced by the recent fires, priority consideration for those without homes due to the current fire activity is requested (over those who are leisure or visiting).

Although the dates for reopening the following businesses and organizations depend on COVID-19 circumstances and are unknown at this time, the targets include, but are not limited to the following:

- Body Art Professionals, Tattoo Parlors and Piercing Shops

- Community centers – indoor
- Concerts and live theater
- Creative businesses (e.g., indoor group music or art classes)
- Education – K-12 (*guidelines announced June for possible implementation in Fall*)
- Electrology Services
- Fairs & festivals
- Faith-based and cultural organizations – indoor gatherings/ceremonies
- Higher Education
- Libraries – indoor
- Limited Indoor & Outdoor Gatherings
- Movie Theaters & Family Entertainment
- Museums
- Pet-handlers, pet-transporters, and pet-training services
- Playgrounds
- Sun Tanning Services
- Team Sports (without live audiences)
- Wineries and Bars

As of September 3, 2020, The United States had 6,113,758 cases reported; 185,720 deaths; California has 721,281 cases and 13,317 deaths to-date. Out of 85,939 cases in the Bay Area, Marin County figures are as follows: 4,017 confirmed cases, 70 deaths, 12 persons currently hospitalized and 124 others who had been hospitalized previously, 3,622 have recovered. These figures do not include the recent COVID-19 figures involving San Quentin prison inmates and staff. The number of positive tests and deaths have appeared to be increasing over the past several weeks, despite media reports to the contrary. Currently, over 70,899 Marin County residents have completed the testing.

Emergency Incidents

August 2020

As of September 3, 2020, the Woodward Fire continues to burn and has consumed 4,626 acres since the lightning strike on August 18, 2020. As of September 3, 2020, the fire is 57% contained and a Federal Incident Management Team (IMT) Type III will assume management responsibilities of the fire from the Northern Rockies Incident Management Team Type I. At this time, full containment is projected to occur sometime on September 8, 2020. The fire spread was in a Northernly direction toward the Silver Hills community. Silver Hills remains under an Evacuation Order since August 24, 2020 and Inverness Park and an area near the National Park Service Park Headquarters are under an Evacuation Warning. It is estimated that 36 Engines, 5 Helicopters, 1 Bulldozer and 5 Water Tenders have assisted with this incident.

Las Gallinas Vehicle Crash

Firefighters on San Rafael Truck 54 and Marinwood Engine 58 extricated multiple victims of a recent vehicle collision into a tree on Las Gallinas Road with major damage to the vehicle. Following Advanced Life Support (ALS) assessment and treatment at the scene, Medic 57 and Medic 52 transported the three patients to the hospital.



Lake Fire

On August 15, 2020, Engine 652 went out of county to the Lake Fire in the Angeles National Forest on a strike team assignment. The crew consists of: SRFD Captain Chris Cooper, SRFD FF/PMs Jake Santos and Colton Beal, and Marinwood FF/PM Wills Kelly. Early on the fire had burned more than 28,000 acres and destroyed more than 20 structures as of August 21. The crew was reassigned to the Sheep Fire near Susanville and has since returned after a very taxing 14 day deployment.

Marinwood Fire Department Statistics: August 2020

The Marinwood Fire Department has responded to 93 emergency calls in August 2020 through August 26; of these, 14 calls were cancelled en route. Nearly half of the calls were medical incidents. The department responded to a vegetation fire in China Camp State Park and a structure fire in Novato; additionally, a Marinwood FF/PM has been on an out-of-county strike team assignment with a San Rafael engine since August 15. COVID-19 was suspected or confirmed on three of the Department's medical assist calls.

<i>Incidents by Area and Type</i>								
Area	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	OTHER*	TOTAL
Marinwood	9	5	3	0	0	N/A	0	17
CSA 13	4	4	0	0	0	N/A	0	8
Old JPA (Mont Marin)	5	3	0	0	0	N/A	0	8
New JPA (East of 101)	15	11	5	0	1	N/A	0	32
SR Mutual Aid	3	3	0	0	0	0	0	6
MC JPA	6	3	1	0	0	N/A	0	10
MC Mutual Aid	1	1	0	1	0	N/A	0	3
Novato Matrix	0	7	0	1	0	1	0	9
Total number	43	37	9	2	1	1	0	93
<i>Percentage of total</i>	<i>46.2%</i>	<i>39.8%</i>	<i>9.7%</i>	<i>2.2%</i>	<i>1.1%</i>	<i>1.1%</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): NA

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

Marinwood Community Services District

Draft Minutes of Park & Recreation Commission Meeting Tuesday – August 25, 2020

Time and Place: 7:00PM via Teleconference

Present:

Commissioners: Chair John Tune, Jon Campo, and Anne Sjahsam.

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

Board Director: Bill Shea

1. Agenda

Campo to approve / Sjahsam to second agenda as presented. All in favor. Motion carried unanimously.

2. Public Comment on Non-Agenda Items

None.

3. Draft Minutes of July 28, 2020 P&R Commission Meeting

Campo to approve / Sjahsam to second Draft Minutes of July 28, 2020 P&R Commission Meeting.
All in favor. Motion carried unanimously.

4. Draft Minutes of August 11, 2020 Board Meeting

Commission reviewed minutes.

5. Ponti Ridge Trail Progress Update

Commission received update from Jon Campo

6. Prop 68 Per Capita Grant

Commission reviewed initial information.

7. Recreation and Park Maintenance Activity Report

Commission received Maintenance Activity Report.

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

Campo requested and overview of the Marin Wildfire Prevention Authority

9. Adjourn

Meeting adjourned at 8:16PM

Tiffany Combrink, Secretary

Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 8, 2020
Re: Resolution 2020-06: Prop 68 Per Capita Grant Opportunity

Directors,

Please see the included Resolution No. 2020-06: Approving Applications for Per Capita Grant Funds.

Approval of this resolution is a required process step to receive Prop 68 Per Capita Grant Funds as discussed at last month's meeting. It is required to be submitted as an initial step prior to any proposed project applications. Resolution language comes directly from the California State Office of Grants and Local Services and may not be modified.

As discussed at last month's meeting, staff intend to initially engage the P&R Commission in identifying potential projects and will also provide staff recommendations for projects based on need and opportunity. As a reminder, PROP 68 funds may only be applied to capital outlay projects meeting a specified criterion.

A broad overview of associated grant project steps including application and project completion deadlines are as follows:

- **Now:** Board of Directors approves resolution agreeing to the terms of funding and authorizing designated district staff to represent the District on all matters pertaining to the project contract(s).
- **December 2021:** Deadline by which to submit project application(s)
- **June 2022:** Execute contract(s) for approved project(s)
- **December 2023:** Project(s) must be completed
- **March 2024:** Submit project completion package(s)

Recommendation: Approve Resolution No. 2020-06 as presented

Resolution No. 2020-06

RESOLUTION OF THE BOARD OF DIRECTORS OF MARINWOOD COMMUNITY SERVICES DISTRICT APPROVING APPLICATION(S) FOR PER CAPITA GRANT FUNDS

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Per Capita Grant Program, setting up necessary procedures governing application(s); and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the grantee's Governing Body to certify by resolution the approval of project application(s) before submission of said applications to the State; and

WHEREAS, the grantee will enter into a contract(s) with the State of California to complete project(s);

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby:

1. Approves the filing of project application(s) for Per Capita program grant project(s); and
2. Certifies that said grantee has or will have available, prior to commencement of project work utilizing Per Capita funding, sufficient funds to complete the project(s); and
3. Certifies that the grantee has or will have sufficient funds to operate and maintain the project(s), and
4. Certifies that all projects proposed will be consistent with the park and recreation element of the Marinwood Community Services District's general or recreation plan (PRC §80063(a)), and
5. Certifies that these funds will be used to supplement, not supplant, local revenues in existence as of June 5, 2018 (PRC §80062(d)), and
6. Certifies that it will comply with the provisions of §1771.5 of the State Labor Code, and
7. (PRC §80001(b)(8)(A-G)) To the extent practicable, as identified in the "Presidential Memorandum--Promoting Diversity and Inclusion in Our National Parks, National Forests, and Other Public Lands and Waters," dated January 12, 2017, the Marinwood Community Services District will consider a range of actions that include, but are not limited to, the following:
 - (A) Conducting active outreach to diverse populations, particularly minority, low-income, and disabled populations and tribal communities, to increase awareness within those communities and the public generally about specific programs and opportunities.
 - (B) Mentoring new environmental, outdoor recreation, and conservation leaders to increase diverse representation across these areas.
 - (C) Creating new partnerships with state, local, tribal, private, and nonprofit organizations to expand access for diverse populations.

(D) Identifying and implementing improvements to existing programs to increase visitation and access by diverse populations, particularly minority, low-income, and disabled populations and tribal communities.

(E) Expanding the use of multilingual and culturally appropriate materials in public communications and educational strategies, including through social media strategies, as appropriate, that target diverse populations.

(F) Developing or expanding coordinated efforts to promote youth engagement and empowerment, including fostering new partnerships with diversity-serving and youth-serving organizations, urban areas, and programs.

(G) Identifying possible staff liaisons to diverse populations.

8. Agrees that to the extent practicable, the project(s) will provide workforce education and training, contractor and job opportunities for disadvantaged communities (PRC §80001(b)(5)).
9. Certifies that the grantee shall not reduce the amount of funding otherwise available to be spent on parks or other projects eligible for funds under this division in its jurisdiction. A one-time allocation of other funding that has been expended for parks or other projects, but which is not available on an ongoing basis, shall not be considered when calculating a recipient's annual expenditures. (PRC §80062(d)).
10. Certifies that the grantee has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Procedural Guide; and
11. Delegates the authority to the District Manager, or designee to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the grant scope(s); and
12. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

Approved and adopted the 8th day of September, 2020.

I, the undersigned, hereby certify that the foregoing Resolution Number 2020-06 was duly adopted by the Board of Directors following a roll call vote:

Ayes:

Noes:

Absent:

Jeff Naylor, Board President

Attest:

Tiffany Combrink, Secretary

Recreation

Camps

Our Summer Camp Program ended on August 14th. Over the 9 weeks we served 378 campers, providing childcare for local parents, and socialization, camaraderie, and fun for their kids. We fortunately made it through the summer with no positive COVID-19 cases. While the presence of masks, large quantities of hand sanitizer, and physical distancing added a unique element to the camp atmosphere, the campers, parents, and staff all adapted well and worked together to make the summer safe, fun, and memorable.

Fall Programs

The Fall 2020 issue of the Marinwood Review was released on August 26th, highlighting our programs and classes being offered this fall. Due to the ever-evolving nature of the health guidelines and other circumstances surrounding the COVID-19 pandemic, we opted to publish a digital-only version of the catalog, which we will be able to update and revise as needed. The catalog is available at marinwood.org.

Programs planned for the fall include tennis classes for adults and youth, photography, Pilates, Zumba, sports camp, youth golf, soccer, among others.

Special Events

After postponing our 2019 Fall Art Show due to fire-related power outages and our 2020 Spring Art Show due to the COVID-19 shelter at home order, we will be taking the 2020 Fall Art Show online and offering it in digital form. Susan Press has generously offered to organize this online event to help showcase the amazing local artists who have been prevented from sharing their work through traditional art shows. Details will be announced in the coming weeks. We are looking forward to this opportunity to reconnect with the Marin Art Scene.

Pool & Aquatics

Lap Swim reservations have continued to be extremely popular, mostly selling out each week with about 30 swimmers coming each day. We have added additional timeslots beginning in mid-September to accommodate the demand and have extended the pool season--originally scheduled to end October 9th--through the end of October.

The Marinwood Waterdevils swim team is planning on holding evening swim practice in a limited capacity beginning mid-September for the remainder of the pool season. We look forward to seeing some of the swimmers and coaches back on the pool deck later this month.

Parks and Building Maintenance

Building

In August the Parks Staff completed a deep clean of the community center in preparation for the fall season. Staff is currently researching possible upgrades to the community center and pool bathrooms to allow for the integration of no-touch, sensor technology.

Trees

Heavy winds a few weeks ago brought down a couple large trees in some of the walking paths. Staff were able to get these cleared and cleaned quickly with the help of some of our contractors. Thankfully no one was injured by the fallen trees.

Turf

Last week staff began work on reviving the turf in the main park following the heavy summer foot traffic. Bald areas of the turf will be temporary fenced off to allow for seeds to take root. We will be treating all 3 parks and the smaller auxiliary lawns in the coming weeks.

Park Maintenance Facility

In August staff continued to prep the existing maintenance facility for demolition and further prepared for transitioning to the temporary work space they will utilize during construction.

Open Space

Staff has continued to monitor the open space for hazards such as bike jumps and rope swings, removing them as needed.

Projects

In addition to making the transition to the temporary park shop space, other upcoming maintenance projects include replacing a broken chlorine generator in the pump room, leveling the patios around the community center, replacing the kitchen door, and pruning trees throughout the park.