



**SAUSALITO PARKS & RECREATION AGENDA
REGULAR MEETING
Monday, January 27, 2014 6:30 PM
CITY HALL EDGEWATER ROOM, 420 LITHO STREET, SAUSALITO**

Joe Burns- Chair	Stan Bair- Commissioner
Doreen Gounard- Vice Chair	
Sela Seleska- Commissioner	
Cindy Powers- Commissioner	Mike Langford- Parks & Recreation Director

Note that the Parks and Recreation Commission may, at its discretion, consider agenda items out of the order in which they are listed. The public may comment on any item on the agenda that has not previously been subject to public comment.

6:30 PM COMMISSION WILL CONVENE IN THE EDGEWATER ROOM

1. BUSINESS MEETING BEGINS

- a. Roll Call
- b. Approval of Agenda

2. APPROVAL OF NOVEMBER 20, 2013 MINUTES

3. SPECIAL PRESENTATIONS

- a. None

4. COMMUNICATIONS

NOTE: Members of the public are invited to address the Commission concerning topics that are not listed on the Agenda. The Commission reserves the right to limit the time devoted to this portion of the Agenda and to limit the duration of speakers' presentation to three minutes.

Public Communications: speakers limited to 3 minutes each

5. BUSINESS ITEMS

- a. High Impact Special Event Permit – Zydeco by the Bay
- b. Recommended uses for County Measure A tax proceeds

6. COMMISSIONER'S REPORT

- a. Sausalito Beautification Study Group

7. DIRECTORS REPORT

8. FUTURE BUSINESS ITEMS

9. ADJOURNMENT

10. UP-COMING COMMUNITY EVENTS

- Sausalito Marin City School District Board Meeting February 13th @ 7pm

- City Council Meeting January 28th @ 7 PM
- Chamber of Commerce Mixer February 20th @ 5:30pm – 7:30pm– Sausalito Shoe Stories, 22 El Portal, Sausalito
- Next Parks and Recreation Commission meeting February 19th @ 6:30pm

INFORMATION FOR THE PUBLIC: Information regarding any item on this agenda may be obtained from the Parks and Recreation Office at City Hall or by calling Mike Langford at 289-4126.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, if you need special assistance to participate in this meeting, please contact Mike Langford at 289-4126. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting. [28 CFR 35.102-35.104 ADA Title II]



STAFF REPORT

SAUSALITO PARKS AND RECREATION COMMISSION

AGENDA TITLE:

Recommended uses for County Measure A tax proceeds

RECOMMENDED MOTION:

None

Staff seeks recommendations and priorities from the Parks and Recreation Commission for uses for Measure A tax proceeds.

SUMMARY

Sausalito parks and recreational facilities are in various states of disrepair. Landscaping is worn out, equipment is failing, and playgrounds are out of compliance.

In November 2012, Marin County voters passed Measure A which raised sales tax by $\frac{1}{4}$ of a percent for 9 years with all funds to go to City and County Parks and Open spaces as well as preserving farm land. Sausalito is eligible to receive approximately \$40,000 per year for the next nine years. On ???? the City entered into an agreement with the County to receive and use the funds. The next step is to develop a priority list of projects.

BACKGROUND

The City of Sausalito has 14 official parks plus the addition of many other public spaces such as beaches, benches, and boat ramps. With the exception of Mary Ann Sears Park, there has not been a renovation to any Sausalito Park since the 1990's. The City's park maintenance crew of three has not been able to keep up with the demand, and as a result the parks are showing their age and have become worn down, out of code compliance, and in a general state of disrepair.

In November 2012, voters passed The Marin County Parks, Open Space, and Farmland Preservation Transactions and Use Tax, also known as County Measure A. (Attachment A) 15% of the taxes' annual revenues are earmarked for a "City, Town and Applicable Special District Programs." Measure A Tax funds are intended to assist Marin's municipalities in managing parks, open space preserves, recreation

programs, and vegetation and to repair and preserve parks and recreation facilities, and promote biodiversity and reduce wildfire risk.

Sausalito is expected to receive \$40,000 annually from this County-wide tax.

On ??? the City entered into an agreement with the County to receive and use the funds. (Attachment B)

The next step is to develop a priority list of projects which will then go to Council for approval. Attached is a list of parks and recreation facilities along with maintenance issues that staff feels need to be addressed. (Attachment C) The list is cursory and may not represent all the repairs and updates needed in the City.

ISSUES

The funds available may not cover all necessary repairs and upgrades. Funds will only be available for nine years. The City must exercise caution not to become dependent on these funds.

FISCAL IMPACT

The City will receive approximately \$40,000 annually to be used solely for parks, open space preserves, recreation programs, and vegetation management and to repair and preserve parks and recreation facilities, and promote biodiversity and reduce wildfire risk.

Funds do not have to be used in the year acquired. Funds may be banked and used in future years.

STAFF RECOMMENDATIONS

None

Staff seeks recommendations and priorities from the Parks and Recreation Commission for uses for Measure A tax proceeds.

ATTACHMENTS

Attachment A – Marin County Measure A

Attachment B – Agreement between the City of Sausalito and Marin County

Attachment C - List of parks and recreation facilities along with maintenance issues

PREPARED AND SUBMITTED BY:

Mike Langford
PARKS AND RECREATION DIRECTOR

Attachment A
Marin County Measure A



ORDINANCE NO. 3586
AN ORDINANCE OF THE COUNTY OF MARIN, STATE OF CALIFORNIA,
IMPOSING A ONE-QUARTER OF ONE PERCENT RETAIL TRANSACTIONS
AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION
FOR PARKS, OPEN SPACE, AND FARMLAND PRESERVATION

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

SECTION 1. TITLE.

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

SECTION 2. EFFECTIVE DATE; OPERATIVE DATE; ADMINISTRATION.

- A. This Ordinance shall become effective upon its approval by a two-thirds majority of the electors voting on the measure.
- B. This Ordinance shall become operative on April 1, 2013 ("Operative Date"); provided, however, that the Marin Parks, Open Space, and Farmland Preservation Expenditure Plan ("Expenditure Plan"), attached hereto as Exhibit "A," shall become operative on the effective date of this Ordinance.
- C. Prior to January 1, 2013, the Marin County Open Space District ("District") shall enter into an agreement with the County for the administration of Open Space program funding sections of the Expenditure Plan.

SECTION 3. PURPOSE.

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

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code and Section 7285.5 of Part 1.7 of Division 2 which authorizes the County to adopt this tax Ordinance which shall be operative if two-thirds of the electors voting on the measure vote to approve the imposition of the tax at an election called for that purpose.
- B. To adopt a retail transactions and use tax Ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax Ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the State Board of Equalization in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the State Board of Equalization in administering and collecting the California State Sales and Use Taxes.

- D. To adopt a retail transactions and use tax Ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, minimize the cost of collecting the transactions and use taxes, and at the same time, minimize the burden of record keeping upon persons subject to taxation under the provisions of this Ordinance.

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

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

SECTION 5. CONTRACT WITH STATE.

Prior to the Operative Date, the County shall contract with the State Board of Equalization to perform all functions incident to the administration and operation of this transactions and use tax Ordinance; provided, that if the County shall not have contracted with the State Board of Equalization prior to the Operative Date, it shall nevertheless so contract and in such a case the operative date shall be the first day of the first calendar quarter following the execution of such a contract.

SECTION 6. TRANSACTIONS TAX RATE.

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

SECTION 7. PLACE OF SALE.

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

SECTION 8. USE TAX RATE.

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

SECTION 9. ADOPTION OF PROVISIONS OF STATE LAW.

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

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

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

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

SECTION 11. PERMIT NOT REQUIRED.

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

SECTION 12. EXEMPTIONS AND EXCLUSIONS.

- A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.
- B. There are exempted from the computation of the amount of transactions tax the gross receipts from:
1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
 2. Sales of property to be used outside the County which is shipped to a point outside the County, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the County shall be satisfied:

- a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-County address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - b. With respect to commercial vehicles, by registration to a place of business out-of-County and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
 3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this Ordinance.
 5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
- C. There are exempted from the use tax imposed by this Ordinance, the storage, use or other consumption in this County of tangible personal property:
1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax Ordinance.
 2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
 3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this Ordinance.
 4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this Ordinance.
 5. For the purposes of subparagraphs 3. and 4. of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
 6. Except as provided in subparagraph 7, a retailer engaged in business in the County shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the County or participates within the County in making the sale of the property,

including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the County or through any representative, agent, canvasser, solicitor, subsidiary, or person in the County under the authority of the retailer.

7. "A retailer engaged in business in the County" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the County.

- D. Any person subject to use tax under this Ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a County imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use or other consumption of which is subject to the use tax.

SECTION 13. USE OF PROCEEDS.

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

SECTION 14. AMENDMENTS.

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

SECTION 15. ENJOINING COLLECTION FORBIDDEN.

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

SECTION 16. SEVERABILITY.

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

SECTION 17. PUBLICATION.

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

SECTION 18. TERMINATION DATE.

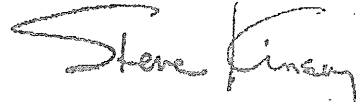
The authority to levy the tax imposed by this Ordinance shall expire nine years from the operative date of this Ordinance.

PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Marin held on this 7th day of August, 2012, by the following vote:

AYES: SUPERVISORS Katie Rice, Susan L. Adams, Judy Arnold, Kathrin Sears,
Steve Kinsey

NOES: NONE

ABSENT: NONE



PRESIDENT, BOARD OF SUPERVISORS

ATTEST:



CLERK

Exhibit A

PARKS, OPEN SPACE, AND FARMLAND PRESERVATION EXPENDITURE PLAN

A. Summary

It is proposed that the voters in Marin County be presented in November 2012, the opportunity to vote to support the preservation of Marin County parks, open space preserves, and farmland. The Parks, Open Space, and Farmland Preservation one-fourth-cent (1/4 cent) sales tax ("Measure") is estimated, at current collection levels, to generate approximately \$10,000,000 per year. This level of revenue may change during the life of the Measure due to the variability in annual receipts. All revenue projections described below are approximate and will be subject to changes in annual receipts.

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

B. Program Descriptions

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

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

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

The purpose of this element is to protect or restore natural resources, and maintain our existing county parks and open space preserves. Eighty percent (**80%**) of the Parks and Open Space Program's annual amount shall be used for the following purposes.

- i. Protect and restore wetlands along Marin's coastline and bay shoreline to protect wildlife habitat, including habitat for shorebirds, waterfowl, and endangered wildlife such as the California clapper rail and salt marsh harvest mouse.
- ii. Protect water quality and fish habitat by reducing erosion and sedimentation, and/ or engaging in restoration projects in streams and creeks within county parks and preserves including, but not limited to, Coyote Creek, Miller Creek, Lagunitas Creek, Corte Madera Creek, Rush Creek, Novato Creek, and Las Gallinas Creek.
- iii. Reduce the risk of wildfire, enhance biodiversity, and control populations of invasive, non-native weeds in communities throughout Marin in close consultation with city, town, and county fire districts and agencies, in accordance with the Marin County Parks Vegetation and Biodiversity Management Plan.
- iv. Repair, maintain, and/or replace deteriorating facilities and infrastructure in open space preserves that orient and inform visitors, enable public access, protect natural resources, enhance safety, and prevent slope instability and flooding affecting downstream areas. Facilities and infrastructure include, but are not limited to, signs, gates, fences, flood

prevention and drainage improvements, slope stability improvements, culverts, retaining walls, and bridges.

- v. Repair, maintain, and/or replace deteriorating recreation facilities and infrastructure in county parks and on county regional pathways. Facilities and infrastructure include, but are not limited to, children's playgrounds, bathrooms, water fountains, water lines, picnic areas and tables, the swimming pool at McNear's Beach Park, signs, sea walls, kayak and canoe launches, fishing piers, paved multiuse pathways such as Mill Valley/Sausalito bike path and Corte Madera Creek bike path, tennis courts, basketball courts, the skate park at John F. McInnis Park, landscape plantings, parking lots, irrigation systems, and ball fields.
- vi. Implement trail projects to protect water quality, sensitive habitats and natural areas (including habitat for rare and endangered species); reduce erosion; avoid unstable slopes; improve trail safety and sustainability; improve trail enjoyment and recreation opportunities; and reduce maintenance costs, in accordance with the Marin County Parks Road and Trail Management Plan. Project types may include, but are not limited to, rerouting existing trails; decommissioning (closing) unauthorized and redundant trails with concurrent habitat restoration; converting redundant or unnecessary fire roads to trails (in consultation with Marin fire agencies); building new or modifying existing trails when necessary to improve trail safety and/or achieve connections to other trails or destinations; and entering into arrangements with private land owners for essential trail connections.
- vii. Augment current visitor services for parks and open space preserves – via rangers, programming, and partnerships – to protect natural resources; support visitor safety and enjoyment; and support volunteerism and environmental education.

b. Preserve Natural Lands

The purpose of this element is to enable fulfillment of the Marin County Parks Strategic Plan goals related to the permanent preservation of land for public open space, community separators, wildlife corridors, greenbelts, and habitat. Twenty percent (**20%**) of the Parks and Open Space Program's annual amount shall be used for the following purposes; however, the annual amount or its balance may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax increase.

- i. Purchase land or conservation easements from willing sellers for the purposes of permanently protecting and/or restoring natural areas, streams, bay lands, and native ecosystems with high natural resource values.
- ii. To the extent possible, these funds would be used to leverage matching funds from public and private partners.

2. Farmland Preservation Program (20%)

The purpose of this Program is to protect Marin County farmland at risk of subdivision and development and preserve Marin's working farms and ranches. Twenty percent (**20%**) of revenues generated annually by this Measure shall be made available for the following uses.

- a. Purchase perpetual agricultural conservation easements, and on land already encumbered by agricultural conservation easements, purchase additional real

property interests, to protect and permanently preserve Marin County farms and ranches for productive agricultural use through voluntary transactions with landowners.

- b. Provide matching grants to qualified organizations to support and facilitate the purchase of perpetual agricultural conservation easements, and additional real property interests on land already encumbered by an agricultural conservation easement, through voluntary transactions with landowners.
- c. Provide matching grants to the Marin Resource Conservation District for the purpose of assisting ranchers and farmers in enhancing the agricultural and natural resource values on easement-protected properties. Grants for this purpose shall not exceed five percent (5%) of the Farmland Preservation Program's annual amount.
- d. Provide matching grants to the entities holding easements acquired with program funds, for the purpose of monitoring and enforcing such easements. Grants for this purpose shall not exceed five percent (5%) of the Farmland Preservation Program's annual amount.

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

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

- a. Provide grants to cities, towns, and applicable special districts (special districts that provide for parks, open space and/or recreation in unincorporated areas), to maintain, restore, and/or renovate existing parks, preserves, and recreational facilities; to construct new parks and recreational facilities or acquire parklands; or to engage in vegetation management to reduce wildfire risk, promote biodiversity, or control invasive non-native weeds on private, municipal, or district lands.
- b. Funds shall be available through a grant allocation process that will be designed in concert with the cities, towns, and applicable special districts. The grant allocation process, but not the individual projects, shall be subject to approval by the Marin County Board of Supervisors. This program is expected to generate over \$13,500,000 over the life of the Measure. This program's annual amount, or its balance, may be accumulated, carried over, and accrued for expenditure in future years, not to exceed ten (10) years after the termination date of the sales tax increase.

C. Administrative Provisions

1. Community Oversight Committee

- a. A Community Oversight Committee shall be created by the Marin County Board of Supervisors within six months of the effective date of the ordinance levying the sales tax increase. The responsibilities of this committee shall be to review Plan expenditures on an annual basis to ensure they conform with the Plan, and oversee an annual audit and prepare an annual report describing how funds were spent.
- b. Members of the committee shall be appointed by the Board. The role of the committee shall be to advise the Board and staff on these matters. The committee shall report to the Director and General Manager of Marin County Parks.

- c. Members of the Community Oversight Committee shall be county residents who are neither elected officials of any government, nor employees from any agency or organization that either oversees or benefits from the proceeds of the sales tax. The committee shall consist of seven at-large members.
- d. The Board shall approve bylaws related to the conduct of committee meetings and business.
- e. Meetings of the committee shall be open to the public and shall be held in compliance with the Ralph M. Brown Act, California's open meeting law.
- f. The committee shall dissolve after all revenue collected from this Measure is expended and a final report is submitted.

2. Implementation Requirements

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

- a. The Marin County Parks and Open Space Commission shall conduct a public meeting annually to gain public input on selection of projects to expend the sales tax revenues, as part of County's annual budget development process.
- b. The County of Marin is charged with the fiduciary duty to administer sales tax proceeds in accordance with applicable laws. Disbursement of funds as grants shall be subject to terms and conditions that may include, but are not limited to, the County's right to 1) require grantees to enter into funding agreements with the County; 2) require matching funds; and 3) audit a grantee's use of tax proceeds.
- c. Actual revenues generated by the Measure may be higher or lower than estimates in this Plan due to variability in annual tax receipts. County shall annually estimate revenue from the Measure.
- d. County may accumulate revenue over multiple years so that sufficient funding is available for larger and long-term projects. All interest income shall be used for the purposes identified in this Plan, and shall accrue proportionately to the programs identified in this Plan. Ten (10) years after the termination date of the sales tax increase, unused funds and accrued interest from the Farmland Preservation Program and the City, Town, and Applicable Special District Program shall be available for any purpose consistent with this Plan, subject to approval by the Board of Supervisors.
- e. Sales tax proceeds are intended to augment annual County of Marin General Fund support for Marin County Parks. Any reduction in the annual net county costs below the 2012-13 allocation to Marin County Parks from the General Fund will be within the range of reductions being required from other county departments.
- f. To enhance local workforce development and employment opportunities, and involve youth and young adults in caring for our natural resources, the county will reach out to local community based, not-for-profit, and/or for profit businesses and consider these entities for the provision of new contracted services funded by this measure.
- g. No more than five percent (5%) of the Parks and Open Space Program's annual amount may be used for administrative expenses by the county.
- h. No more than five percent (5%) of the Farmland Preservation Program's annual amount may be used for administrative expenses by the county.

The foregoing instrument is a correct copy of the original on record in this office.

MATTHEW H. HYMEL, Clerk
of the Board of Supervisors
of the County of Marin
State of California

Ordinance No. 3586
Page 10 of 10

By 
Deputy Clerk

Attachment B

Agreement between County of Marin and City of Sausalito



DATE: December 17, 2013
TO: Cities, Towns and Special Districts
FROM: Kallie Bechler-LaFleche, Senior Secretary
RE: Measure A Grant Agreement

MESSAGE:

Enclosed is the following fully executed original document, approved by the Marin County Board of Supervisors on December 17, 2013:

1. Grant Agreement for Disbursement of Tax Proceeds Between the County of Marin and the City of Sausalito.

GRANT AGREEMENT FOR DISBURSEMENT OF TAX PROCEEDS

BETWEEN

COUNTY OF MARIN

AND

CITY OF SAUSALITO

This Grant Agreement (hereinafter "AGREEMENT") is made and entered into this 19TH day of December, 2013, by and between the County of Marin, a political subdivision of the State of California (hereinafter "COUNTY"), and the CITY OF SAUSALITO (hereinafter "CITY"), a political subdivision of the State of California, collectively hereinafter the "PARTIES".

Recitals

Whereas, the Marin Parks, Open Space, and Farmland Preservation Transactions and Use Tax Ordinance (hereinafter "MEASURE A"; attached as Exhibit A) was approved by Marin County voters on November 6, 2012; and

Whereas, MEASURE A levies a one-quarter of one-percent transactions and use tax (hereinafter "sales tax") in Marin County and is estimated to generate approximately \$10,000,000 per year for the life of the measure; and

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

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

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

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

Whereas, the Marin County Board of Supervisors approved said allocation method on December 3rd, a copy of which (Exhibit B) is attached hereto and made a part hereof (hereinafter "ALLOCATION METHOD"); and

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

Therefore, PARTIES are entering into this AGREEMENT.

Statement of Agreement

1. It is mutually agreed and understood that, upon signing of this AGREEMENT:
 - a. COUNTY is responsible for allocating, managing, accounting for, and disbursing all PROGRAM funds.
 - b. COUNTY will disburse PROGRAM funds to CITY semiannually (two times per fiscal year), as follows:
 - i. Disbursement 1 will occur on or about the first Monday in July each year, conditional upon receipt by Marin County Parks of an Annual Measure A Work Plan prepared by CITY, in the form attached as Exhibit C, by June 1 of the same calendar year. Disbursement 1 will consist of PROGRAM funds from Measure A revenue received from the Board of Equalization during the preceding January 1 through June 30 period and allocated to the CITY according to the ALLOCATION METHOD. If CITY submits its Annual Measure A Work Plan after June 1, Disbursement 1 shall occur approximately 30 days subsequent to submittal.
 - ii. Disbursement 2 will occur on or about the first Monday in January, conditional upon receipt by Marin County Parks, by September 15th of the same fiscal year, of an Annual Measure A Expenditure Report prepared by CITY, in the form attached as Exhibit D, describing actual expenditures for the preceding fiscal year. Disbursement 2 will consist of PROGRAM funds from Measure A revenue received from the Board of Equalization during the preceding July 1 through December 31 period and allocated to the CITY according to the ALLOCATION METHOD. If CITY submits its Annual Measure A Expenditure Report after September 15, Disbursement 2 shall occur approximately 30 days subsequent to submittal. Late Expenditure Reports will delay annual reporting on Measure A, and the work of the Measure A Community Oversight Committee. CITY is encouraged to produce Expenditure Reports on time.
 - iii. COUNTY will make every effort to make disbursements within the time periods specified above, and shall not willfully delay or withhold PROGRAM funds for reasons other than those stated in this AGREEMENT, but shall not be responsible for the consequences if disbursements are delayed for any reason. Disbursements will occur by electronic transfer.
 - iv. Notwithstanding the foregoing schedule, the first disbursement will occur on or about the first Monday in January 2014. The first disbursement will

consist of PROGRAM funds from Measure A revenue received from April 1, 2013 through December 31, 2013 and allocated to the CITY according to the ALLOCATION METHOD, and may be applied to CITY PROGRAM expenditures and obligations made or incurred during that period. Any money spent prior to the approval of the first Work Plan may not be reimbursed by Measure A funds if the work performed does not meet the requirements of the Work Plan and Measure A Ordinance.

- c. CITY's allocation of PROGRAM funds must be used as described in Exhibit A to this AGREEMENT. Only the following uses are allowed:
 - i. To maintain, restore and/or renovate existing parks, preserves and recreational facilities.
 - ii. To construct new parks and recreational facilities or acquire parklands.
 - iii. To engage in vegetation management to reduce wildfire risk, promote biodiversity or control invasive non-native weeds on private, municipal, or district lands.
- d. Without changing the ALLOCATION METHOD, COUNTY may review and adjust CITY's allocation every three years, beginning with the date of this AGREEMENT, to reflect population changes in the municipalities and applicable special districts receiving PROGRAM funds. COUNTY shall provide CITY's with notice of any adjustments.
- e. For CITY's budgeting purposes, COUNTY will provide an estimate of a CITY's annual allocation for the coming fiscal year on or about February 1, for as long as the tax is in effect. COUNTY will base the estimate on the annual budget approved by the Board of Supervisors and account for an estimated delay in payment from the sales tax is assessed to the time a payment is made to COUNTY of three (3) months. Actual allocation may be higher or lower than the estimate due to variability in annual tax receipts. The first estimate of annual allocation will occur on or about October 18, 2013.
- f. CITY is not required to match funds.
- g. CITY will segregate PROGRAM funds from other funds available to it. CITY is required to establish a Measure A Revenue Account and an annual Measure A Budget, out of which expenditures may be made.
- h. CITY need not expend its annual allocation of PROGRAM funds in a single fiscal year. Allocations may accumulate with the CITY and carry over into multiple, successive fiscal years if, for example, CITY wishes to use the funds for a program, project or projects that cannot be funded with a single year allocation.
- i. CITY will expend the sum total of its annual allocations by 10 years after the date the original MEASURE A expires. On that date, PROGRAM funds not expended by CITY shall revert and be due to COUNTY.
- j. CITY's first Annual Measure A Work Plan, as described in Exhibit C will be due to COUNTY on December 16, 2013. Future annual work plans shall be due as stated in item "b" above. If CITY submits its first Annual Measure A Work Plan

after December 1, the Disbursement described in item b(iv) above shall occur approximately 30 days subsequent to submittal.

- k. CITY is responsible for ensuring that environmental review and permitting requirements are fulfilled, if applicable, for all projects receiving Measure A funds.
- l. CITY will spend Measure A funds solely on project or program costs. Project or program costs are defined as costs associated with staff, contractors, consultants or materials related to projects identified in the annual Work Plan.
- m. The accuracy of CITY's annual Measure A Expenditure Reports will be certified by the CITY's chief fiscal officer.
- n. COUNTY may audit CITY's expenditure of PROGRAM funds.
- o. COUNTY will assist CITY to establish practices and procedures, as necessary, to facilitate CITY's fulfillment of its responsibilities pursuant to this AGREEMENT.

2. Indemnification

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

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

3. Duration and Termination

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

4. Contacts and Notices

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

For County:

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

For City:

Parks and Recreation Director
City of Sausalito
420 Litho Street
(415) 289-4126
(415) 289-4189
MLangford@ci.sausalito.ca.us

5. NO THIRD PARTY BENEFICIARIES

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

6. EXPENSES

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

7. INTEGRATION

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

8. AMENDMENT


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

9. SEVERABILITY

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

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

CITY

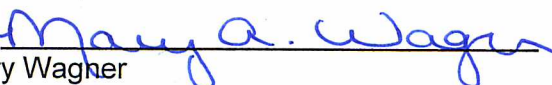


Adam Politzer
City Manager

Attest: 

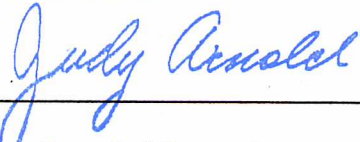
Debbie Pagliaro
City Clerk

Approved as to Form:

By: 

Mary Wagner
City Attorney

COUNTY OF MARIN



President, Board of Supervisors

Attest: 

Clerk of the Board

Approved as to Form:

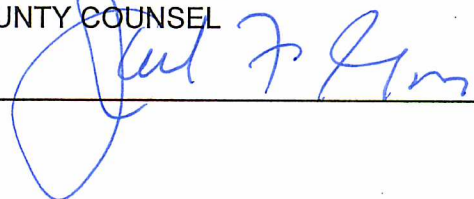
COUNTY COUNSEL
By: 

EXHIBIT A

Marin County Ordinance No. 3586

EXHIBIT B

Allocation Method

EXHIBIT C

Annual Work Plan Form

EXHIBIT D

Annual Expenditure Report Form

Attachment C

List of parks and recreation facilities along with
maintenance issues

