

# MUIR BEACH COMMUNITY SERVICES DISTRICT

19 Seacape Drive ♦ Muir Beach, CA 94965 ♦ 415-388-7804 ♦ www.muirbeachcsd.com



Wed, April 25, 2007  
7:00 PM – Regular Meeting

Board of Directors  
Community Center  
19 Seacape Drive  
Muir Beach, CA 94965

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## TIMING OF ITEMS ON AGENDA

The Board attempts to hear all items in order as stated on the agenda, however it reserves the right to take items out of the order listed at any time during the course of the meeting.

## SPECIAL NEEDS

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact Leighton Hills at 415-388-7804. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure participation in the meeting.

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## AGENDA

### Item 1 CALL TO ORDER

Maury Ostroff, Board President  
Danny Hobson, Board Vice President  
Steve Shaffer, Director  
Peter Rudnick, Director  
Bob Jacobs, Director

Leighton Hills, District Manager  
Sharry Mullin, Meeting Secretary

### Item 2 NATIONAL PARK SERVICE REPORT

A representative of the National Park Service may be present to update the community on various ongoing NPS projects.

### Item 3 CONSENT CALENDAR

*All items on the Consent Calendar are considered to be either routine or non-controversial, and will be enacted by a single action of the Board. Upon request from a Board member, staff, or member of the public, specific items may be transferred from the Consent Calendar to the Regular Agenda for separate discussion and consideration.*

- A. **Approval of Minutes** – Regular meeting February 28, 2007, as attached.
- B. **Approval of Financial Statements** – For the seven months ended March 31, 2007, as attached.

**Item 4 FIRE DEPARTMENT REPORT**

By John Sward, Fire Chief, or other representative of the Fire Department.

**Item 5 RESPONSE TO GRAND JURY**

At the end of March, 2007, the Marin County Grand Jury issued a report on health care costs for governmental entities in Marin, especially with regard to treatment of those costs under FASB 45. The report is available on the Grand Jury's website, and has also been posted on the Muir Beach CSD website. As provided under the CA Penal Code, the Grand Jury can and has directed that each governmental entity respond in writing to the Grand Jury regarding the Findings and Recommendations contained in the report. The findings and recommendations are also attached to this meeting packet. The District Manager has prepared a possible response, also attached. Please consider the findings and recommendations as requested by the Grand Jury, consider public comments, and determine the Board's response. The response form is due by June 17, 2007.

**Item 6 DISTRICT MANAGER'S REPORT**

**Consolidation of CSD General Election with other Elections** – Steve Shaffer's and Maury Ostroff's terms of office expire this December, with election for new four year terms on November 6, 2007. Bob Jacob's term of office also expires, but since he took office to fill out the term of former director Deborah Kamradt, the election is for a so-called short term, being a two year term, also part of the November General Election. As in the past, the Registrar of Voters office requests that we consolidate the CSD's election with the other elections conducted on Election Day, and request that election services to be provided by the Registrar of Voters office. A resolution to that effect is attached.

**Parcel Tax to Support Fire Department Services** – As has been brewing for some time, the Muir Beach Volunteer Fire Department would like community support for a \$200 annual parcel tax for support of emergency fire services and preparedness. Because the Fire Department is a department of the CSD, any such tax is treated as a special tax levied by the CSD – all very similar to the \$300 special tax in effect for water capital improvements and requiring 2/3rds voter approval in November. Michael Kaufman has been in touch with the CSD's legal counsel, and is in the process of developing documentation to support the proposed tax. Documents that have *not* yet been reviewed by the CSD's legal counsel are attached, and can provide an outline of some of the factors/issues needing consideration by the Board. It is contemplated that the Board would meet in May to have a first reading of a proposed ordinance, and to set a date for public hearing on an ordinance in June. That will permit enough time for the ordinance to qualify for the November election, and be put to the voters of Muir Beach. Michael will be available to discuss the matter further.

**Item 7 RECREATIONAL ITEMS**

Comments or updates from members of the audience.

**Item 8 ITEMS REMOVED FROM THE CONSENT CALENDAR**

Discussion and action on items, if any, transferred from the Consent Calendar to the Regular Agenda.

**Item 9 PUBLIC OPEN TIME**

1. *Topics should be within the jurisdiction of the CSD (water, roads, fire & public recreation).*
2. *The topic should not be elsewhere on the agenda.*

3. *The Board and staff may only briefly respond to statements and questions (legal requirement for items not posted on an agenda).*
4. *Public comments are limited to 3 minutes per speaker, unless waived by the Board.*
5. *The period for public open time is limited to 15 minutes, unless waived by the Board.*

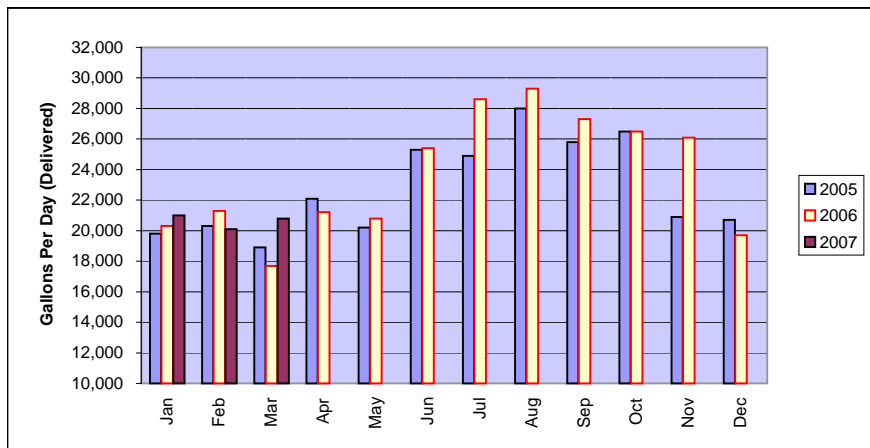
**Item 10 SELECTION OF DATE FOR NEXT MEETING**

4<sup>th</sup> Wed in May 5/23, 5<sup>th</sup> is 5/30. The BBQ is Sunday, 5/27.

**Item 11 ADJOURNMENT**

## Water Production Table

End Date	Gallons Per Day					Billings	
	Pumped	Delivered	12 Mo Avg (Delivered)	Unaccounted For		Month	12 Mos Rolling Avg
Mar 16, 07	23,100	20,800	23,900	1,930	8%	\$ 6,805	\$ 99,380
Feb 16, 07	22,000	20,100	23,600	1,500	7%	\$ 7,415	\$ 98,530
Jan 16, 07	22,800	21,000	23,700	1,430	6%	\$ 7,547	\$ 98,540
Dec 16, 06	22,500	19,700	23,700	2,110	9%	\$ 6,621	\$ 98,280
Nov 16, 06	29,200	26,100	23,800	2,130	7%	\$ 9,170	\$ 98,670
Oct 16, 06	28,700	26,500	23,300	1,860	6%	\$ 8,988	\$ 96,840
Sep 16, 06	28,500	27,300	23,300	1,050	4%	\$ 10,466	\$ 95,400
Aug 13, 06	30,600	29,300	23,200	930	3%	\$ 9,280	\$ 92,620
Jul 16, 06	31,900	28,600	23,100	1,720	5%	\$ 9,277	\$ 91,700
Jun 16, 06	28,400	25,400	22,800	2,530	9%	\$ 8,943	\$ 89,510
May 16, 06	24,700	20,800	22,800	3,430	14%	\$ 7,162	\$ 87,910
Apr 16, 06	22,800	21,200	22,700	1,280	6%	\$ 7,709	\$ 86,600
Mar 16, 06	20,400	17,700	22,800	2,450	12%	\$ 5,952	\$ 85,310
Feb 16, 06	29,000	21,300	22,900	7,290	25%	\$ 7,427	\$ 84,600
Jan 16, 06	30,600	20,300	22,800	10,320	34%	\$ 7,290	\$ 83,220
Dec 16, 05	22,700	20,700	22,800	1,710	8%	\$ 7,009	\$ 81,830
Nov 16, 05	24,700	20,900	22,700	3,220	13%	\$ 7,341	\$ 80,250
Oct 16, 05	26,800	26,500	22,400	240	1%	\$ 7,543	\$ 78,180
Sep 16, 05	29,500	25,800	22,300	3,520	12%	\$ 7,683	\$ 77,840
Aug 16, 05	29,700	28,000	22,600	1,480	5%	\$ 8,364	\$ 78,930
Jul 16, 05	27,000	24,900	22,600	1,980	7%	\$ 7,083	\$ 78,640
Jun 16, 05	26,900	25,300	22,900	1,580	6%	\$ 7,352	\$ 79,760
May 16, 05	24,400	20,200	23,300	3,850	16%	\$ 5,847	\$ 81,020
Apr 16, 05	25,300	22,100	24,000	2,380	9%	\$ 6,421	\$ 83,390
Mar 16, 05	23,600	18,900	24,300	4,110	17%	\$ 5,239	\$ 84,380
Feb 16, 05	23,500	20,300	24,400	3,120	13%	\$ 6,048	\$ 84,840
Jan 16, 05	21,900	19,800	24,700	2,110	10%	\$ 5,902	\$ 86,260



**RESPONSE TO GRAND JURY REPORT FORM**

**Report Title: Retiree Health Care Costs: I Think I'm Gonna Be Sick**

**Report Date: March 19, 2007**

**Response by:** Board of Directors **Title:** \_\_\_\_\_

**BOARD: Muir Beach Community Service District**

**FINDINGS**

- I (we) agree with the findings numbered: F1-F11 (deferring to the analysis of the Grand Jury)
- I (we) disagree wholly or partially with the findings numbered: \_\_\_\_\_  
 (Attach a statement specifying any portions of the findings that are disputed;  
 include an explanation of the reasons therefor.)

**RECOMMENDATIONS**

- Recommendations numbered R5 have been implemented.  
 (Attach a summary describing the implemented actions.)  
 \*\*No public comments on the vesting of benefits will be made, per R5.
- Recommendations numbered R2, R3, R4, R6 have not yet been implemented, but will be implemented in the future.  
 (Attach a timeframe for the implementation.)  
 \*\* This special district has retained professional advisors for consultation and implementation as applicable.
- Recommendations numbered \_\_\_\_\_ require further analysis.  
 (Attach an explanation and the scope and parameters of an analysis or study,  
 and a timeframe for the matter to be prepared for discussion by the officer or  
 director of the agency or department being investigated or reviewed, including  
 the governing body of the public agency when applicable. This timeframe  
 shall not exceed six months from the date of publication of the grand jury  
 report.)
- Recommendations numbered \_\_\_\_\_ will not be implemented because they are not warranted or are not reasonable.  
 (Attach an explanation.)

Date: April 26, 2007

Signed: 

Leighton Hills, District Manager

Number of pages attached -0-

early 1990s, many private sector employers reacted very quickly to eliminate retiree health benefits for active employees and some retirees.

It is unclear how government entities will react, although it is doubtful the reaction will be as severe as in the private sector. Government entities are in a different position as GASB 45, which only affects the public sector, allows more reasonable accruals for the unfunded liability. Government entities can also set money aside in tax-free accounts.

If government entities act to freeze and/or eliminate retiree health care benefits, the debate is likely to be contentious and politically volatile. A frank discussion will only occur if public pressure stiffens the spines of elected officials to make tough decisions about benefits, taxes and services.

**Can the Board of Supervisors and county managers be expected to hold the line on retiree health care benefits?**

One way to help reduce retiree health care liability is to do as the private sector did and limit or eliminate retiree health care coverage for new employees. There is some appetite to do this. Nevertheless, benefits are an important part of compensation for new employees and the county may not be able to compete with the salaries offered by the private sector. The county needs to decide this issue soon. Half of the current workforce will retire within the next five years and they will have to be replaced. One factor working in the county's favor is that it may draw employees from elsewhere in the public sector and all public sector employers will be facing similar problems.

The "jury" is still out on whether the county, the municipalities and special districts can hold the line concerning retiree health care benefits, even for new employees.

**FINDINGS**

- F1.** Health care coverage is a valuable benefit to attract and retain employees.
- F2.** Government entities generally pay more of their compensation in the form of benefits than the private sector.
- F3.** Most government entities providing retiree health care and other non-pension retirement benefits must disclose the future and accrued cost of those benefits to the public within the next four years pursuant to GASB 45.
- F4.** Government budgets and union negotiations will be affected by the implementation of GASB 45.
- F5.** Unless legally determined otherwise, the issue of vesting for retiree health care benefits requires a fact-specific analysis.

**F6.** Some government entities have not done the extensive research to determine if retiree health care benefits and the manner in which they are calculated are vested or can be changed or eliminated.

**F7.** Public comments on vesting by government entities could result in creating a vested right when none previously existed.

**F8.** Unless government employers prudently manage the liability for retiree health care benefits, they will be forced to cut services, reduce benefits, and/or raise taxes to satisfy credit agencies.

**F9.** Financially weak government entities faced with staggering liabilities will be required to reduce benefits, raise taxes or reduce services. Failure to manage the liability could well result in bankruptcy for those government entities.

**F10.** The municipalities and special districts have not taken appropriate aggressive steps to understand and begin to comply with the requirements of GASB 45.

**F11.** Whether elected or appointed, public employees managing the retiree health care liability may also be eligible to receive the retiree health care benefits they manage. They are subject to a conflict of interest.

**F12.** Eight special districts and the City of Novato believe they do not have to comply with GASB 45.

**F13.** Eight municipalities and 14 special districts indicate retiree health care benefits are vested.

## **RECOMMENDATIONS**

The Grand Jury recommends that:

**R1.** The County Board of Supervisors establish a task force composed of independent, professional citizens in Marin without government pensions and/or government retiree health care benefits to advise the board on managing all aspects of the retiree health care liability issue. Among the options the task force should consider are reducing or freezing retiree health care benefits for current employees and/or retirees and reducing or eliminating them for new hires. The task force should report back to the board before the end of 2007.

**R2.** The eight special districts and City of Novato provide specific reasons to the Grand Jury, based on professional advice, as to why they do not have to comply with GASB 45. This should be done by August 2007.

**R3.** All municipalities and special districts do extensive research on the facts and seek professional help to determine vesting issues. This should be done by the end of 2007.

**R4.** The county, all municipalities and the special districts offering health care benefits consult with professional advisers to state clearly in employee and public communications whether retiree health care benefits are vested and the extent to which they can be changed, modified or eliminated.

**R5.** Unless they are certain of the status of vesting for retiree health care benefits, no government entity should comment publicly on the question of vesting because doing so may create a vested right where none exists currently.

**R6.** The municipalities and special districts take immediate, aggressive steps to understand now the requirements of GASB 45 reporting and that these entities, including the county, begin using the information generated for GASB 45 in labor negotiations and in budgeting.

## **GLOSSARY**

Actuary: a person who statistically calculates risks, premiums, life expectancies, etc.

Annual required contribution: the amount that is actuarially determined in accordance with the requirement of GASB Statement 45 so that, if non-pension retirement benefits are paid on an ongoing basis, the amount of the contribution would be expected to provide sufficient resources to fund both the normal cost for each year and the amortized (maximum 30 years) unfunded liability.

Discount rate: the interest rate used to discount future payments back to the present date. GASB 45 requires that the discount rate for an unfunded plan reflect the estimated long-term investment yield on the government entity's assets expected to be used to finance the payment of benefits.

GASB 45: Governmental Accounting Standards Board Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions."

Implicit subsidy: a grant of money necessarily involved though not plainly apparent or expressed.

"Pay-as-you-go": to give due compensation for current period costs only.

Vesting: putting a person in power or control of certain property or rights to property.



RESOLUTION NO. 2007-04#1

RESOLUTION OF THE GOVERNING BODY OF THE

Muir Beach Community Services District

PROPOSING AN ELECTION BE HELD IN ITS JURISDICTION;  
REQUESTING THE BOARD OF SUPERVISORS TO CONSOLIDATE WITH ANY  
OTHER ELECTION CONDUCTED ON SAID DATE, AND REQUESTING  
ELECTION SERVICES BY THE REGISTRAR OF VOTERS

WHEREAS, it is the determination of said governing body that the Consolidated  
General Election to be held on the 6th day of November, 2007, at which election the  
issue to be presented to the voters shall be:

To elect members to the Board

Number of Regular Term Positions (4 year) 2

Number of Short Term Positions (2 year) 1

BE IT FURTHER RESOLVED that the Board of Supervisors of the County of  
Marin is hereby requested to:

- 1) Consolidate said election with any other applicable election conducted on  
the same day;
- 2) Authorize and direct the Registrar of Voters at District expense, to provide  
all necessary election services and to canvass the results of said election.

PASSED AND ADOPTED this 25<sup>th</sup> day of April, 2007 by the  
following vote, to wit:

AYES:

NOES:

ABSENT:

\_\_\_\_\_  
PRESIDENT, BOARD OF DIRECTORS

ATTEST: \_\_\_\_\_  
Secretary

**DRAFT**

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE MUIR BEACH COMMUNITY SERVICES DISTRICT:  
PROPOSING A SPECIAL TAX FOR FIRE PROTECTION, FUEL  
ABATEMENT AND EMERGENCY PREPAREDNESS, ESTABLISHING A DATE  
FOR ELECTION, ADOPTING INTENDED BALLOT LANGUAGE, ORDERING  
THE CONSOLIDATION OF SAID ELECTION, REQUESTING ELECTION  
SERVICE BY THE MARIN COUNTY CLERK, PROPOSING AN ORDINANCE  
FOR SAID AMENDMENT, ADOPTING A METHOD FOR NOTICING SAID  
ORDINANCE AND DIRECTING THAT THE NOTICE BE POSTED,  
PUBLISHED AND MAILED.**

The Board of Directors of the Muir Beach Community Services District does hereby resolve as follows:

**WHEREAS**, this Board is the governing Board of the Muir Beach Community Services District; and

**WHEREAS**, the Muir Beach Community Services District Board has the authority to levy a special tax; and

**WHEREAS**, the Muir Beach Community Services District Board believes that a special tax is required to provide a stable, financial foundation for fire protection, fuel abatement and emergency preparedness operations and capital equipment acquisition.

**WHEREAS**, it is the intention of this Board that an Ordinance imposing the special tax should be submitted to the voters of the Muir Beach Community Services District; and

**WHEREAS**, said Ordinance may be adopted by the Board after notice and public hearing, and it is the desire of this Board to give notice of said Ordinance.

**NOW, THEREFORE, BE IT RESOLVED** that this Board hereby proposes an Ordinance to impose a special tax for fire protection, fuel abatement and emergency preparedness operations and capital equipment acquisitions of two hundred (\$200.00) dollars per year on each improved parcel within the Muir Beach Community Services District. Such special tax would commence on April ? of the fiscal year 2008.

**1. IT IS FURTHER RESOLVED** that this Board hereby calls an election to be held on November 6, 2007 at which election the issue to be presented to the voters of the Muir Beach Community Services District is as follows:

**“ADOPTION OF ORDINANCE No. 2007-1 TO IMPOSE A SPECIAL TAX FOR  
FIRE PROTECTION, FUEL ABATEMENT AND EMERGENCY  
PREPAREDNESS IN THE MUIR BEACH COMMUNITY SERVICES DISTRICT**

**Shall Muir Beach CSD Ordinance No. 2007-1, which imposes an annual special tax of two-hundred (\$200.00) dollars for a period of four (4) years, commencing FY 2008-2009, terminating in FY 2012-2013 on each improved parcel within the Muir Beach CSD for fire protection, fuel abatement and emergency preparedness be approved and shall the Muir Beach CSD appropriations limit be increased by the amount of this voter-approved tax?”**

**2. IT IS FURTHER RESOLVED** that a “parcel” shall be defined as any parcel of land, developed or undeveloped, wholly or partially located within the District, for which the County Assessor of Marin County has assigned an assessor’s identification number, provided, however, that any such parcel which are contiguous, used solely for owner-occupied single family residential purposes and held under identical ownership, may, upon approval of an application of the owners thereof to this Board, be treated as a single parcel for purposes of this special tax.

**3. IT IS FURTHER RESOLVED** that parcels which are classified by the County Auditor Use Codes 60-90 are exempt from this special tax.

**4. IT IS FURTHER RESOLVED** that any owner age sixty-five (65) years and over of a parcel used solely for owner-occupied single family residential purposes and whose household income is Eighty Percent (80%) and below median income for Marin County residents in the same age group, may obtain an exemption for the special tax upon approval of an application of such owner submitted to this Board.

**5. IT IS FURTHER RESOLVED** that this Board hereby orders that said election shall be consolidated with the General Election scheduled on November 6, 2007; and

**6. IT IS FURTHER RESOLVED** that this Board hereby authorizes and directs the County Clerk to provide all necessary election services and canvas the results of said election; and

**7. IT IS FURTHER RESOLVED** that rebuttal shall be received to ballot arguments made by this Board on behalf of said Ordinance No. 2007-1; and

**8. IT IS FURTHER RESOLVED** that the time for public hearing on the Ordinance No. 2007-1 is hereby established as Wednesday, June 27, 2007 at 7:30 o’clock PM in the Muir Beach Community Center, located at 19 Seacape Drive, Muir Beach, CA 94965, or soon thereafter as the matter may be heard; and

**9. IT IS FURTHER RESOLVED** that the Clerk of this Board is hereby directed to publish a notice set forth below in a newspaper of general circulation published in the County of Marin at least once fifteen (15) days prior to June 27, 2007; and

**10. IT IS FURTHER RESOLVED** that the Clerk of this Board shall cause to be posted copies of the aforesaid notice in three (3) public places in the Muir Beach Community Services District. Said notices to remain continuously posted; and

**11. IT IS FURTHER RESOLVED** that the Notice to be given shall be substantially in the following form:

**“NOTICE ON PROPOSED TAX ORDINANCE**

**NOTICE IS HEREBY GIVEN that on Wednesday, June 27, 2007 at 7:30 PM at the Muir Beach Community Center at 19 Seacape Drive, Muir Beach, CA 94965, or as soon thereafter as the matter may be heard, the Board of Directors of the Muir Beach Community Services District will consider the adoption of an ordinance which will, if adopted by the Board, and confirmed by two-thirds (2/3rds) of the votes cast by the voters of the Muir Beach Community Services District, impose a special tax for fire protection, fuel abatement and emergency preparedness within the Muir Beach Community Services District.**

**NOTICE IS FURTHER GIVEN that the Ordinance will further provide for the method of collection of said tax and for reasonable costs for collection of such tax.**

**“NOTICE IS FURTHER GIVEN that persons desiring to address the Board regarding the proposed Ordinance should attend the hearing at the above place on the date and time indicated or if they wish to comment on the proposed Ordinance in writing, that they do so no later than 5:00 PM on June 27, 2007.”**

**PASSED AND ADOPTED** at the adjourned meeting of the Board of Directors of the Muir Beach Community Services District held this 25<sup>th</sup> day of April, 2007 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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Maury Ostroff, President  
Board of Directors of the Muir Beach CSD

ATTEST:

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Sharon Mullin, District Secretary

**DRAFT**

**ORDINANCE NO. \_\_\_\_\_**

**AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE  
MUIR BEACH COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING THE LEVY OF A  
SPECIAL TAX ON THE REAL PROPERTY  
LOCATED WITHIN THE DISTRICT**

**WHEREAS**, the Muir Beach Community Services District has been empowered by its voters to supply fire protection to the District residents; and

**WHEREAS**, increasing costs of operations and capital acquisitions for fire protection, increasing need for fuel abatement in our wildland urban interface setting caused by aging and diseased trees, increasing concern about emergency preparedness, increasing governing agency requirements and declining net income from traditional funding sources caused the District to authorize the development of a plan to provide a stable, financial foundation to mitigate these problems; and

**WHEREAS**, the District subsequently received and has adopted a comprehensive annualized long-term plan to maintain and improve fire protection services, reduce the fuel load of dead and dying trees and brush, insure community disaster preparedness and manage the bureaucratic requirements: and

**WHEREAS**, the District is required by state and federal law to provide its 100% volunteer fire department with training and equipment that is at least comparable to that required of fire departments where the firefighters are fully paid and the fire department is community funded, and

**WHEREAS**, such services and the maintenance and improvement of the equipment and facilities required to provide such services are of benefit to all parcels within the District to which they are made available, whether or not the service is actually used, and offering but not limited to increasing the value of the land, improvements, and their possible future uses and by reducing the risk of their destruction by fire; and

**WHEREAS**, the present Memorial Day BBQ, MBVFD clothing sales, grants and contributions neither raise the revenue necessary to pay the costs of maintaining and improving these services, nor provide a stable and predictable base of funding.

**NOW, THEREFORE BE IT ORDAINED BY THE BOARD OF DIRECTORS OF MUIR BEACH COMMUNITY SERVICES DISTRICT AS FOLLOWS:**

**SECTION 1:** The purpose and intent of the Board with respect to the special tax are:

- (A) To provide funds to fulfill the annualized recommendations of the long-term needs assessment, and the state and federal requirements for fire departments.

- (B) To prioritize and implement the actions needed to fulfill the annualized recommendations of the long-term needs assessment as deemed fiscally prudent within the funds provided by this tax measure and other possibly available District, Muir Beach Volunteer Fireman's Association and grant funds.
- (C) To methodically upgrade the District's fire protection, fuel abatement and emergency preparedness.

**SECTION 2:** Land parcels to be assessed under this Ordinance shall be defined as a lawful parcel created through a land subdivision and which is capable of having a habitable structure constructed within its boundaries, in compliance with all applicable required building, planning and zoning codes.

- (A) \$200.00 per separate habitable structure (as determined by units listed in the Marin County Assessment roll) on parcel containing residential property.
- (B) \$200.00 per parcel on all other parcels.
- (C) For the purpose of this tax, all contiguous parcels under common ownership and having no more than one habitable structure shall be considered as a single parcel.

**SECTION 3:** Pursuant to the provisions of Article XIII-B of the California Constitution, the appropriations limit of the Muir Beach Community Services District is hereby increased by an amount equal to the special taxes imposed by this ordinance for a period of four (4) years.

**SECTION 4:** Said special taxes shall be collected in the same manner and subject to the same penalties as and with other charges and taxes fixed and collected by Marin County on behalf of local agencies. Marin County may deduct the reasonable costs incurred by the County for this service before remittance of the balance to Muir Beach Community Services District.

**SECTION 5:** This Ordinance shall not become effective unless approved at the November 6, 2007 election by a two-thirds (2/3) majority of the voting registered voters within the District.

**SECTION 6:** This Ordinance shall become effective immediately upon the voter approval.

**SECTION 7:** When approved by the voters this Ordinance shall remain in effect for a period of four (4) years and shall require a two-thirds (2/3) majority approval of the voting registered voters within the District for its continuation beyond the fourth (4<sup>th</sup>) year of existence.

**SECTION 8:** If any part of this ordinance is held to be invalid for any reason, such decision shall not affect the remaining portion of this Ordinance and the Board hereby declares that it would have passed the remainder of this Ordinance as if such invalid portion thereof had been deleted.

**SECTION 9:** The District Secretary shall certify the passage of this Ordinance by the Board, and cause a copy thereof to be published as required by law in a newspaper of general circulation in Marin County, and this Ordinance shall take force and effect after its passage by the voter approval supra and as provided by law.

**SECTION 10:** This Ordinance shall be introduced at least five (5) days prior to the Board meeting at which this Ordinance is to be adopted by the Board. The full text of this Ordinance shall also be published once within fifteen (15) days after this Ordinance's passage by the Board, and not less than thirty (30) days prior to the day of the General Election in which the voters are to vote on it approval.

**SECTION 11:** The District Secretary shall post a certified copy of the full text of this Ordinance, as adopted by the Board, along with the names of the board members voting for and against the Ordinance in accord with Government Code Section 36933.

**SECTION 12:** Upon approval by the voters, the District Secretary shall cause to be recorded a certified copy of the full text of such adopted and voter approved Ordinance in the public records of Marin County, California.

**PASSED, APPROVED, AND ADOPTED** this \_\_\_\_ day of \_\_\_\_\_, 2007 by the following vote:

**AYES:**

**NOES:**

**ABSENT:**

**ABSTAIN:**

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Maury Ostroff, President  
Board of Directors of the Muir Beach CSD

**ATTEST:**

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Sharon Mullin, District Secretary



**Muir Beach Community Services District  
Statement of Revenues and Expenditures**

Accrual Basis

July 2006 through March 2007

	Jul 06	Aug 06	Sep 06	Oct 06	Nov 06	Dec 06	Jan 07	Feb 07	Mar 07	TOTAL
Ordinary Income/Expense										
Income										
Water Operations Income	7,535	7,291	8,550	5,981	7,336	4,962	5,407	5,221	6,340	58,621
Consumption Surcharge	1,884	1,823	2,062	1,476	1,834	1,226	1,352	1,287	1	12,944
Non District In Lieu Fee	75	50	375	75	75	75	175	100	100	1,100
Recreational Activities Income	844	459	1,978	240	811	770	529	355	1,411	7,398
Tax Income	794	0	0	0	0	60,728	27,885	74	0	89,480
Interest Income	59	83	75	5,805	322	618	998	909	1,525	10,394
Other Income	0	300	0	80	75	0	0	0	0	455
Uncat Income	0	0	0	0	0	0	0	0	-2	-2
<b>Total Income</b>	<b>11,189</b>	<b>10,006</b>	<b>13,040</b>	<b>13,657</b>	<b>10,453</b>	<b>68,377</b>	<b>36,345</b>	<b>7,946</b>	<b>9,376</b>	<b>180,389</b>
Expense										
Accounting & Bookkeeping	128	861	2,444	881	1,401	893	1,418	1,645	1,622	11,292
Administration Fees	2,083	2,083	2,083	2,083	2,083	2,762	2,083	2,083	2,083	19,426
Community Classes & Functions	128	150	155	284	213	128	185	177	269	1,689
Employee Benefits	392	391	391	391	391	391	475	0	1,299	4,121
Insurance	7,628	0	-1,804	0	0	0	0	0	0	5,824
Interest Expense	0	0	0	2	0	0	2	0	0	4
Legal & Professional	0	94	0	94	12,800	15,581	2,145	0	63	30,776
Licenses, Memberships & Fees	2,516	0	0	0	0	0	101	0	0	2,617
Misc Operating Expenses	17	31	49	23	34	16	48	19	17	254
Office Expense	238	0	258	29	19	75	126	27	31	803
Payroll Expenses	3,339	2,846	2,964	2,991	3,344	3,953	4,202	1,844	4,014	29,497
Repair & Maintenance	2,453	476	10	0	0	0	2,154	1,574	0	6,668
Supply	0	26	98	328	106	0	35	356	0	948
Travel Expense	135	135	135	135	135	135	159	135	135	1,239
Uncategorized Exp	0	0	14	103	163	147	-12	1,099	2	1,516
Utilities	725	526	533	657	874	567	714	514	482	5,593
Water Enterprise	1,008	142	468	1,120	1,593	541	1,439	1,043	0	7,355
Water Testing & Expense	0	0	0	0	0	0	0	42	0	42
<b>Total Expense</b>	<b>20,790</b>	<b>7,760</b>	<b>7,798</b>	<b>9,121</b>	<b>23,157</b>	<b>25,190</b>	<b>15,273</b>	<b>10,559</b>	<b>10,016</b>	<b>129,663</b>
<b>Net Ordinary Income</b>	<b>-9,601</b>	<b>2,246</b>	<b>5,243</b>	<b>4,536</b>	<b>-12,704</b>	<b>43,188</b>	<b>21,073</b>	<b>-2,613</b>	<b>-640</b>	<b>50,727</b>
<b>Net Income</b>	<b>-9,601</b>	<b>2,246</b>	<b>5,243</b>	<b>4,536</b>	<b>-12,704</b>	<b>43,188</b>	<b>21,073</b>	<b>-2,613</b>	<b>-640</b>	<b>50,727</b>

Muir Beach Community Services District

**Balance Sheet**

As of March 31, 2007

Accrual Basis

	Mar 31, 07
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
Smith Barney	
SB General Fund	457,902
SB Water Cap Impr Fund	439,019
SB Fire Station Reserve Fund	15,547
SB Unallocated Interest	5,689
SB Clearing	207
Total Smith Barney	918,364
73800 Fund	
Clearing	-207
Total 73800 Fund	-207
Cash Clearing	-2
Petty Cash Fund	277
Total Checking/Savings	918,433
Accounts Receivable	
Receivables	10,036
Due from County of Marin	10,610
Total Accounts Receivable	20,646
Other Current Assets	
Undeposited Funds	1,273
Deposits	340
Total Other Current Assets	1,613
Total Current Assets	940,691
Fixed Assets	
Building	16,518
Furniture & Fixtures	3,000
Machinery & Equipment	34,979
Roads & Easements	
CC Steps	376
Easement Lighting	5,103
Total Roads & Easements	5,479
Water System Improvements	
Water Aeration Equipment	804
Water Tank Controls	5,237
Water Equipment	932
Water Well	21,620
Total Water System Improvements	28,593
Total Fixed Assets	88,569
<b>TOTAL ASSETS</b>	<b>1,029,260</b>
<b>LIABILITIES &amp; EQUITY</b>	
Liabilities	
Current Liabilities	
Credit Cards	
Chase 5153	-374
Total Credit Cards	-374
Other Current Liabilities	
Hills CalPers Trust	-487

Muir Beach Community Services District

**Balance Sheet**

As of March 31, 2007

Accrual Basis

	<u>Mar 31, 07</u>
FEMA Grants Received	
Project 1	7,831
Project 2	1,002
Project 3	33,719
Project 4-1	5,749
Project 4-2	25,677
Project 5	6,653
Project 6	51,429
Project 7	43,036
Project 8	4,538
Project 9	1,172
Project 10	9,135
Project 11	13,600
Project 12C	28,712
Project 12G	11,952
Project 13	4,849
Administrative Allowance	3,862
FEMA reimbursable	3,751
FEMA Grants Received - Other	<u>21,292</u>
Total FEMA Grants Received	277,959
Rental Security Deposits	2,000
Shaffer CalPers Trust	-456
Water Security Deposits	7,750
West Marin Funds on Deposit	<u>16,609</u>
Total Other Current Liabilities	<u>303,375</u>
Total Current Liabilities	<u>303,001</u>
Total Liabilities	303,001
Equity	
Retained Earnings	675,532
Net Income	<u>50,727</u>
Total Equity	<u>726,259</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>1,029,260</u></u></b>

1  
2 **MUIR BEACH COMMUNITY SERVICES DISTRICT**  
3 **Minutes of the Board of Directors' meeting held on**  
4 **Wednesday, February 28, 2007**  
5  
6

7 **OFFICIAL MINUTES ONLY UPON APPROVAL**  
8

9 Prior to approval of these minutes by the Board of Directors in a public meeting, these  
10 minutes are draft only and subject to change. Upon approval by the Board, these minutes  
11 become the Official Minutes of the meeting.  
12

13 **Item 1 CALL TO ORDER**  
14

15 President Ostroff called the regular meeting of the Muir Beach Community Services District  
16 Board of Directors to order at 7:17 pm on Wednesday, February 28, 2007.  
17

18 **Roll Call**  
19

20 PRESENT: DIRECTORS: Rudnick, Shaffer, Ostroff, Jacobs, Hobson  
21 PRESENT: OFFICERS: District Manager Hills, Secretary-Treasurer Mullin  
22

23 **Item 2 NATIONAL PARK SERVICE REPORT**  
24

25 No National Park Service personnel attended.  
26

27 **Item 3 CONSENT CALENDAR**  
28

29 A. **Approval of Minutes** – Regular meeting January 24, 2007.  
30

31 MOTION: To adopt the Consent Calendar, which includes Item A above.  
32 Moved: Hobson, seconded by Shaffer.  
33 Vote: AYES: Unanimous  
34

35 **Item 4 FIRE DEPARTMENT REPORT**  
36

37 Chief John Sward reported the following: The CERT class is scheduled to be held this  
38 weekend. Thirty individuals have registered for the class; He is attempting to negotiate use  
39 of the big barn for the Fire Department; Dan Fitzpatrick is helping to set up a data base that  
40 would contain useful information in the event of a community emergency; \$10,000 in  
41 maintenance parts have been ordered for the bobcat, to be paid for from grant funds. The  
42 equipment will have authorized operators but will be made available to the community; The  
43 Fire Department may be having an antenna installed on the upper water tank to aid in  
44 emergency transmissions.

1  
2 **Item 5 DOG WALKING RULES - NPS**

3  
4 Resident Levon Sagatelyan was not able to attend and will provide an update at a later  
5 meeting.  
6

7 **Item 6 DISTRICT MANAGER'S REPORT**

8  
9 **Cell Phone Reception –**

10  
11 Subsequent to the last Board meeting, the Pt. Reyes Light ran an article which incorrectly  
12 reported that the cellular antenna project had been approved. On the contrary, there is a  
13 lengthy approval process with the County that must first be met. In the meantime, Leighton  
14 and Steve are continuing discussions with Verizon regarding rental income and lease terms.  
15 Should the original offer of \$15,000 per year be revised, the new proposal will appear on the  
16 agenda for a future public CSD meeting for public discussion  
17

18 **Item 7 RECREATIONAL ITEMS**

19  
20 Kathy Sward, following up on a letter sent to Leighton last month, expressed the desire of the  
21 Muir Beach Quilters to have a storage shed built at the Community Center. The Quilters, the  
22 Garden Club and others all have features that they would like to see incorporated into the  
23 design to accommodate their needs. They have spoken with Tony Moore who designed  
24 several components of the Community Center and would like to have him design the shed.  
25 They hope the various interested parties can meet with Tony in April.  
26

27 The Board acknowledged the need for a shed. Steve thought it was a good time to start  
28 talking about it as the building season is near. Leighton acknowledged that an on-site  
29 meeting with Tony is a good first step as Tony will be able to assess available location  
30 options.  
31

32 **Item 8 ITEMS REMOVED FROM THE CONSENT CALENDAR**

33  
34 No items were removed from the Consent Calendar.  
35

36 **Item 9 PUBLIC OPEN TIME**

37  
38 No items were discussed during public open time.  
39

40 **Item 10 NEXT MEETING DATE**

41  
42 Steve Shaffer suggested that bi-monthly meetings of the Board may be appropriate. A  
43 monthly schedule would be available on an as needed basis. There being unanimous  
44 agreement with that proposal, the next meeting date was scheduled for Wednesday, April 25,  
45 2007.

1  
2  
3  
4

**Item 11 ADJOURNMENT**

The meeting was adjourned at 8:07 pm.