



SAN RAFAEL CITY COUNCIL AGENDA REPORT

Department: Library & Recreation

Prepared by: Craig Veramay,
Assistant Library & Recreation
Director

City Manager Approval: _____

TOPIC: AGREEMENT FOR DISBURSEMENT OF MEASURE A TAX PROCEEDS AND MEASURE A WORK PLAN FOR JULY 1, 2022 – JUNE 30, 2023

SUBJECT: RESOLUTION AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH THE COUNTY OF MARIN FOR DISBURSEMENT OF MEASURE A TAX PROCEEDS AND APPROVING THE MEASURE A WORK PLAN FOR JULY 1, 2022 – JUNE 30, 2023

RECOMMENDATION:

Adopt a resolution authorizing the City Manager to execute an agreement with the County of Marin for Disbursement of Measure A tax proceeds and approving the Measure A Work Plan for July 1, 2022 – June 30, 2023.

BACKGROUND:

In November 2012, an ordinance (“Measure A”) of the County of Marin was approved by a two-thirds majority of the electors voting on the Measure. Measure A imposes a nine year one-quarter of one percent retail transactions and use tax that is administered by the County of Marin. The purpose of Measure A is to support the preservation of Marin County parks, open space preserves and farmland. In its first nine years, the tax has generated an average of \$14 million per year for parks, open spaces, and farmland preservation across Marin. This level of revenue changes during the life of the Measure due to the variability in annual receipts.

Measure A included a sunset provision, and the ordinance expired on March 31, 2022. In June 2022, voters approved re-implementation of Measure A. In accordance with this law, for the next nine years, funds raised by Measure A will continue to be spent on parks and open space, sustainable agriculture, recreation in Marin’s nineteen cities and towns, and land acquisition. The newly re-implemented rate will go into effect on October 1, 2022, and is being administered by the County of Marin via its Ordinance No. 3760. The rate will remain in effect until September 30, 2031, and may be further renewed by the voters.

FOR CITY CLERK ONLY

Council Meeting: _____

Disposition: _____

Park Capital Improvement Projects	FY13-14 to FY15-16	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	Total
Albert Park Playground		\$37,761	\$50,618	\$221,957				\$310,336
Victor Jones Playground		\$80,275	\$19,725					\$100,000
Bret Harte Park Restroom			\$2,183	\$170,798				\$172,981
Pickleweed Park Field Conversion					\$6,523	\$9,359		\$15,882
Albert Park Stadium Field Fencing					\$41,593			\$41,593
Sun Valley Playground Upgrades						\$4,429	\$128,587	\$133,016
Citywide Park and Recreation Master Plan							\$277,009	\$277,009
Total	\$252,493	\$118,036	\$72,526	\$392,755	\$48,116	\$13,788	\$405,596	\$1,309,530

Historically, the City has used Measure A funding to support four general activities: park maintenance, vegetation management, protection of open space and park improvements. For FY2022-23, Measure A funds will be focused on park improvement projects. The planned expenditures total \$780,000, which includes the \$206,806 FY2022-2023 allocation as well as carry-over funds from previous years.

- **Park Capital Improvements and Maintenance:** The City’s FY2022-2023 Capital Improvement program will rely on \$595,000 from Measure A funding to support the following projects:
 - **\$35,000** will be used to support additional project scope in the development of a comprehensive, Citywide Parks and Recreation Master Plan that is intended to be integrated with the City’s General Plan. The Master Plan will provide a framework for directing City resources toward parks, facilities, and programs, and for addressing current and future community recreational needs over the next ten (10) years.
 - **\$335,000** will be used to construct a new playground at Sun Valley Park that will improve ADA accessibility and improve community members experience. Additional Prop 68 Per Capita funding will be allocated in FY2022-23 for the implementation of this project.
 - **\$240,000** will be used to improve the fencing at Albert Park Field.
 - **\$100,000** will be used to fund the creation of a citywide Trail Master Plan as part of the proposed Open Space and Trails Master Plan.
 - **\$70,000** will be used to install replacement room divider partitions at the Terra Linda Community Center and the Albert J. Boro Community Center. The current equipment is inoperable, limiting use of these community resources.

These planned expenditures are summarized in the Measure A Work Plan for July 1, 2022 through June 30, 2023 (Attachment 2). While all projects proposed under the Measure A Work Plan are included in the approved FY 2022-23 CIP, the proposed expenditures vary slightly, as they reflect an updated Measure A fund balance and more recent project budget estimates.

Additionally, with the renewal of Measure A, Marin County is requesting a new agreement for disbursement of tax proceeds, which is included as Attachment 3.

FISCAL IMPACT:

City Council has already appropriated \$300,000 of Measure A funding for Fiscal Year 2022-23. Approving the Measure A Work Plan would authorize the appropriation of an additional \$480,000 of restricted tax proceeds from Fund 241, the Measure A Open Space Fund.

OPTIONS:

The City Council has the following options to consider relating to this item:

1. Adopt a resolution authorizing the City Manager to execute an agreement with the County of Marin for disbursement of “Measure A” tax proceeds and approving the FY 2022-23 Measure A Work Plan.
2. Adopt a resolution as amended, authorizing the City Manager to execute an agreement with the County of Marin for disbursement of “Measure A” tax proceeds and approving the FY 2022-23 Measure A Work Plan.
3. Do not adopt a resolution authorizing the City Manager to execute an agreement with the County of Marin for disbursement of “Measure A” tax proceeds and approving the FY 2022-23 Measure A Work Plan and provide direction to staff.

RECOMMENDED ACTION:

Adopt a resolution authorizing the City Manager to execute an agreement with the County of Marin for Disbursement of “Measure A” tax proceeds and approving the Measure A Work Plan for July 1, 2022 – June 30, 2023.

ATTACHMENTS:

1. Resolution – Measure A
2. Exhibit A to Resolution: Measure A Work Plan
3. Draft grant agreement for disbursement of tax proceeds between County of Marin and City of San Rafael

RESOLUTION NO.

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN RAFAEL AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH THE COUNTY OF MARIN FOR DISBURSEMENT OF MEASURE A TAX PROCEEDS AND APPROVING THE MEASURE A WORK PLAN FOR JULY 1, 2022 – JUNE 30, 2023

WHEREAS, on November 6, 2012 Marin County voters passed Measure A, a one-quarter of one percent transactions and use tax, dedicated to parks and open space for the duration of nine years; and

WHEREAS, on June 7, 2022 Marin County voters approved the renewal of Measure A for an additional nine-year period, that will remain in effect October 1, 2022 through September 30, 2031, and may be further renewed by voters; and

WHEREAS, fifteen percent of the Measure A revenues is earmarked for Marin municipalities for the purpose of managing parks, open space preserves, recreation programs and vegetation; and

WHEREAS, the County of Marin is responsible for the administration of the Measure A funds, and has developed a form of agreement and program materials for use by Marin municipalities; and

WHEREAS, the City of San Rafael is eligible to receive Measure A funds, and entered into an agreement with the County of Marin in October of 2013, submitting a Work Plan of Expenditures for the first year of fund disbursement; and

WHEREAS, the City of San Rafael is projected to receive a total of \$206,806 for FY 2022-2023, to support the Work Plan; and

WHEREAS, the County of Marin requires a Work Plan for the proposed Expenditure of Measure A funds in the amount of \$206,806 for July 1, 2022 – June 30, 2023.

NOW, THEREFORE, BE IT RESOLVED by the San Rafael City Council that the City Manager is authorized to execute an agreement with the County of Marin and to make any necessary, mutually acceptable changes to the agreement, once approved as to form by the City Attorney, to establish the relationship between the parties with respect to the disbursement of Measure A proceeds, and the accounting for Measure A fund expenditures, and to take other actions necessary to fulfill this intent; and

BE IT FURTHER RESOLVED that the San Rafael City Council approves the Measure A Work Plan for Proposed Expenditure of Measure A funds for July 1, 2022 - June 30, 2023, a copy of which is hereby attached as Exhibit A and by this reference made a part hereof; and

BE IT FURTHER RESOLVED that the Administrative Services Director is authorized to execute, on behalf of the City of San Rafael, the Work Plan for Proposed Expenditure of Measure A funds for July 1, 2022 to June 30, 2023.

I, LINDSAY LARA, Clerk of the City of San Rafael, hereby certify that the foregoing Resolution was duly and regularly introduced and adopted at a regular meeting of the City Council of said City held on Tuesday, the 6th day of September 2022, by the following vote, to wit:

AYES: COUNCILMEMBERS:
NOES: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

LINDSAY LARA, City Clerk



Work Plan

Measure A City, Town, and Applicable Special District Program Proposed Expenditure of Measure A Funds for July 1, 2022 to June 30, 2023

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

Instructions:

- This work plan must be completed by an authorized representative of the recipient.
- Please complete this work plan, then scan and e-mail it to Kevin Wright, Marin County Parks External Affairs Manager (kwright@marincounty.org), by July 1, 2022.
- Contact Mr. Wright by e-mail (kwright@marincounty.org) or phone (415) 497-3553 if you have any questions, or if you have suggestions to improve this form.
- Marin County Parks will review this plan within one month of its receipt to ensure that proposed expenditures are consistent with Marin County Ordinance 3586 (Measure A).
- Recipients must provide Marin County Parks with 30-days prior notice of any project additions or substitutions that are proposed while a work plan is in effect.
- Total actual project expenditures may not exceed recipient's actual Measure A funding for any given fiscal year, plus any balance remaining from previous years.

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A. Name of Recipient (city, town, or special district): City of San Rafael

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

Name: Nadine Atieh Hade
(Print)

Title: Administrative Services Director
(Print)

Address: 1400 Fifth Avenue, Suite 204

City, Zip: San Rafael, CA 94901

Phone: 415-485-3062

E-mail: Nadine.Hade@cityofsanrafael.org

C. Total estimated funds for Fiscal Year 2022-23:

i. Estimated carry-over balance of recipient's Measure A funds from previous fiscal years	ii. Estimate of recipient's Measure A funds for FY 2022-23. (This information will be provided by Marin County Parks)	iii. Total estimated available funds for FY 22-23 (i + ii).
\$ 575,000	\$ 206,806	\$ 781,806

D. Recipient's Measure A Work Plan for Fiscal Year 2022-23:

Name of work or project:	Primary purpose of work or project. Select only one from list below. **	Description. Be as specific as possible. Include numbers related to square footage of facilities, acreage, etc. If Measure A funds were used for maintenance, use numbers to indicate change from pre-Measure A conditions.	Amount of Measure A funds estimated to be used:	Source(s) and amount(s) of matching funds projected for use. If none, enter "0"	Total expenditures projected for work or project in current reporting year
Park Planning	B	Creation of a Citywide Park & Recreation Master Plan	\$ 35,000	0	\$ 35,000
Park Improvements	B	Replace playground and improve ADA accessibility at Sun Valley Park	\$ 335,000	0	\$ 335,000
Trail Planning	B	Creation of a Citywide Trail Master Plan, as part of the Open Space and Trails Master Plan	\$ 100,000	0	\$ 100,000
Field Improvements	B	Design for improved fencing at Albert Park Field	\$ 240,000	0	\$ 240,000
Community Center Improvements	B	Replacing room dividers at Albert J Boro and Terra Linda Community Centers	\$ 70,000	0	\$ 70,000
Estimated Total					\$780,000

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

- a) Routine maintenance
- b) Renovation of existing recreational facility, including infrastructure (includes planning, environmental review, permitting, design development, etc.)
- c) Construction of new park or recreation facility (includes planning, environmental review, permitting, design development, etc.)

- d) Parkland acquisition
- e) Fuel reduction - all types of fuelbreaks, including primary, ridgeline, etc.
- f) Flashy fuel reduction (ROW, street ends, trail heads, etc.)
- g) Natural resource protection and restoration, and invasive plant control
- h) Maintaining vehicle access
- i) Sudden Oak Death
- j) Hazard tree removal
- k) Inventory and monitoring
- l) Wildlife management monitoring
- m) Vegetation and wildlife management - Other-

E. Certification

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

Signature

Title

Print Name

Date

GRANT AGREEMENT FOR DISBURSEMENT OF TAX PROCEEDS

BETWEEN

COUNTY OF MARIN

AND

CITY OF _____
TOWN OF _____
_____ DISTRICT

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

Recitals

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

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

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

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

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

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

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

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

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

Therefore, PARTIES are entering into this AGREEMENT.

Statement of Agreement

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

CITY/TOWN/DISTRICT is encouraged to produce Annual Measure A Expenditure Reports on time.

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

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

2. Indemnification

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

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

3. Replacement

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

4. Duration and Termination

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

5. Contacts and Notices

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

For County:

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

For City, Town or District:

Title
Name of City/Town/District
Address
Phone
Fax
E-mail

6. NO THIRD PARTY BENEFICIARIES

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

7. EXPENSES

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

8. INTEGRATION

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

9. AMENDMENT

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

10. SEVERABILITY

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

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

CITY, TOWN OR DISTRICT

Mayor or other authorized representative

Attest:

Clerk of the City/Town/District

Approved as to Form:

CITY/TOWN/DISTRICT COUNSEL

By: _____

COUNTY OF MARIN

President, Board of Supervisors

Attest:

Clerk of the Board

Approved as to Form:
COUNTY COUNSEL

By: _____

EXHIBIT A

Marin County Ordinance No. 3760

EXHIBIT B

Allocation Method

EXHIBIT C

Form of Annual Measure A Work Plan

EXHIBIT D

Form of Annual Measure A Expenditure Report