September 10, 2013

Board of Supervisors
County of Marin
3501 Civic Center Drive
Marin County Civic Center
San Rafael, California 94903

SUBJECT: REQUEST TO APPROVE FORM OF GRANT AGREEMENT FOR THE MEASURE A MARIN RESOURCE CONSERVATION DISTRICT PROGRAM

Dear Board Members:

RECOMMENDATION:

Approve the form of the Grant Agreement for the Measure A Marin Resource Conservation District Program.

SUMMARY:

Marin County Ordinance No. 3586, the Marin Parks, Open Space, and Farmland Preservation Transactions and Use Tax Ordinance, also known as Measure A, earmarks 20 percent of its annual revenues for a “Farmland Preservation Program”. Of that 20 percent, a maximum of 5 percent is dedicated to providing matching grants to the Marin Resource Conservation District (RCD) for the purpose of assisting ranchers and farmers in enhancing agricultural and natural resource values on easement-protected properties. The program will require a 1:1 match with outside funds provided through the RCD.

Prior to the first disbursement of these funds, it is necessary for your board to approve the form of Grant Agreement (hereinafter “Agreement”) (Attachment A) that the county will enter into with RCD.

The purpose of the Agreement is to establish clear roles and responsibilities and to ensure accurate accounting for and use of program funds consistent with Ordinance 3586. The RCD will enter into an
Agreement with the County of Marin before the county disburses Measure A funding. The Agreement includes an Annual Work Plan and an Expenditure Report as attachments. Program funds will be disbursed by the county in two installments per fiscal year. One installment is subject to the county’s timely receipt of the Annual Work Plan, and the other is subject to county’s timely receipt of the Annual Expenditure Report. Marin County Parks staff will assemble the information from each Annual Expenditure Report for use in preparing an overall Measure A Annual Report to the community.

FISCAL IMPACT:

Funding for the Marin Resource Conservation District matching grant program will be provided by Ordinance 3586, and will have no impact on the county general fund budget. The total amount provided to the RCD in any given year will vary, depending on fluctuations in annual tax revenues.

REVIEWED BY:

[ ] Dept. of Finance    [ X ] N/A
[ ] County Counsel    [ ] N/A
[ ] Human Resources    [ X ] N/A
[ ] County Administrator [ ] N/A

External Affairs Coordinator Kevin Wright is the principal author of this report.

Respectfully submitted,

[Signature]
Ronald Miska
Deputy Director

RM:KW:kbl
DRAFT

GRANT AGREEMENT
BETWEEN THE COUNTY OF MARIN
AND
MARIN RESOURCE CONSERVATION DISTRICT

This Grant Agreement (hereinafter "AGREEMENT") made and entered into this 5th day of November, 2013, by and between the County of Marin, a political subdivision of the State of California (hereinafter “COUNTY”), and the Marin Resource Conservation District, (hereinafter “DISTRICT”), a special district of California, collectively hereinafter the “PARTIES”.

Whereas, DISTRICT, created by action of the Marin County Board of Supervisors on the 19th day of May, 1959, is a resource conservation district in the unincorporated territory of COUNTY; and

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-cent sales tax in Marin County and is estimated to generate approximately Ten Million Dollars ($10,000,000) per year for the life of the measure; and

Whereas, the MEASURE A expenditure plan provides that 20 percent of revenues generated annually from MEASURE A shall be dedicated to a Farmland Preservation Program (hereinafter "PROGRAM"); and

Whereas, COUNTY may provide up to 5 percent of the revenues generated annually for the PROGRAM to the DISTRICT; and

Whereas, DISTRICT desires to make beneficial use of said revenues in a manner consistent with its own mission and the requirements of MEASURE A; and

Whereas, COUNTY is charged with the fiduciary duty to administer sales tax proceeds consistent with applicable laws; 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:
It is mutually agreed and understood that, upon signing of this MOA:

a. COUNTY is responsible for collecting, managing, accounting for, and disbursing all public funds generated by MEASURE A, including those funds available to DISTRICT.

b. COUNTY will disburse funds to DISTRICT for the purpose of assisting ranchers and farmers to enhance the agricultural and natural resource values on properties protected by agricultural conservation easements, subject to DISTRICT’s fulfillment of planning and reporting requirements described in item “c” below.

c. COUNTY will disburse PROGRAM funds to DISTRICT semiannually (two times per fiscal year). Disbursement one 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 (Exhibit B) by June 1 of the same calendar year. Disbursement one will consist of tax receipts collected from the preceding January 1 through June 30. Disbursement two will occur on or about the first Monday in January, conditional upon receipt by Marin County Parks by September 15 of the preceding calendar year of an annual MEASURE A Expenditure Report (Exhibit C) describing actual expenditures. Disbursement two will consist of tax receipts collected from the preceding July 1 through December 31. COUNTY will make every effort to make disbursements within the time period specified above, but shall not be responsible for the consequences if disbursements are delayed for any reason. Disbursements will occur by electronic transfer. The first disbursement will occur on or about the first Monday in January 2014. The first disbursement will consist of recipient’s allotment of tax receipts collected from April 1, 2013 through December 31, 2013.

d. DISTRICT will expend the sum total of its annual allocations by April 1, 2023, which is one year after the date the tax expires. On that date, funds not expended by recipient shall revert and be due to COUNTY.

e. For DISTRICT’s budgeting purposes, COUNTY will provide an estimate of DISTRICT’s annual allocation for the coming fiscal year on or about February 1, for as long as the tax is in effect. 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 September 15, 2013.

f. DISTRICT is required to match funds at a 1:1 ratio.

g. COUNTY will assist DISTRICT with developing criteria to identify appropriate projects.
h. COUNTY will assist DISTRICT to establish practices and procedures as necessary to facilitate DISTRICT'S fulfillment of its responsibilities pursuant to this AGREEMENT.

i. DISTRICT's first annual MEASURE A Work Plan will be due to COUNTY on December 1, 2013. Future annual work plans shall be due as stated in item "c" above.

j. COUNTY will require DISTRICT projects to comply with reporting requirements outlined in the Annual Expenditure Report.

k. DISTRICT is responsible for ensuring that environmental review and permitting requirements are fulfilled, if applicable, for all projects receiving MEASURE A funds.

l. DISTRICT will spend MEASURE A funds solely on direct project costs. Direct project costs are defined as costs associated with staff, contractors, consultants or materials directly related to projects identified in the annual Work Plan.

m. COUNTY may conduct an audit of DISTRICT's expenditures of PROGRAM funds.

Insurance Indemnification

DISTRICT shall defend, indemnify and hold harmless COUNTY against all claims or lawsuits for damages or injuries which may arise out of the implementation of the MEASURE A expenditure plan pursuant to this AGREEMENT, including any such claims or lawsuits by DISTRICT's employees, agents, volunteers, contractors or contractors' employees, and by any third parties.

Duration and Termination

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

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

COUNTY OF MARIN

_______________________________
President, Board of Supervisors

Attest:

_______________________________
Clerk of the Board

MARIN RESOURCE CONSERVATION DISTRICT

_______________________________
Nancy Scolari, Executive Director

Approved as to Form:
MARIN COUNTY COUNSEL

By: ________________________________

DRAFT Measure A Resource Conservation District Grant Agreement
TABLE OF EXHIBITS

EXHIBIT A
Marin County Ordinance No. 3586

EXHIBIT B
Form of Annual Measure A Work Plan

EXHIBIT C
Form of Annual Measure A Expenditure Report
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:

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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

ATTEST:

CLERK

PRESIDENT, BOARD OF SUPERVISORS

Steve [Signature]
Exhibit A - for Ordinance No. 3586

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. Mclnnes 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. No more than five percent (5%) of the Farmland Preservation Program’s annual amount may be used for administrative expenses by the county.
Work Plan

Measure A Farmland Preservation Program
Marin Resource Conservation District Matching Grant Program
Proposed Expenditure of Measure A Funds for January 1, 2014 to June 30, 2014

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 Coordinator (kwright@marincounty.org), by December 1, 2013. In future years, this work plan will be due on June 1, before the start of a new fiscal year.
- Contact Mr. Wright by e-mail (kwright@marincounty.org) or phone (415) 473-2129 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.
- Marin County Parks will provide the recipient with an estimate of recipient’s Measure A funding for Fiscal Year 2013-14 by September 15, 2013.
- 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.
A. RCD's representative and contact information:

Name: ______________________________
Print Name

Title: _______________________________

Address: ___________________________

City, Zip ___________________________

Phone: _____________________________

E-mail: _____________________________

B. Total available funds for current fiscal year 2012-13:

<table>
<thead>
<tr>
<th>i. Balance of RCD Measure A funds from previous fiscal years.</th>
<th>ii. Estimate of RCD Measure A funds for Fiscal Year 2012-13. (This information will be provided by Marin County Parks.)</th>
<th>iii. Total estimated available funds for current fiscal year (i + ii).</th>
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C. Recipient’s Measure A Work Plan for Fiscal Year 2012-13:

<table>
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<tr>
<th>Name of work or project (include landowner’s last name in the title)*</th>
<th>Primary purpose of work or project</th>
<th>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.</th>
<th>Amount of Measure A funds estimated to be used</th>
<th>Source(s) and amount(s) of matching funds projected for use. Total must equal 1:1.</th>
<th>Total expenditures projected for work or project in current reporting year</th>
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**Select work or project using the selection criteria agreed upon by RCD and Marin County Parks**
D. Certification

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

Signature (use blue ink)  

Title

Print Name

Date
Exhibit C

Marin County Parks Preservation Recreation

Expenditure Report

Measure A Farmland Preservation Program
Marin Resource Conservation District Matching Grant Program
Expenditure of Measure A Funds for January 1, 2013 to June 30, 2014

Timely and accurate completion of this report is a condition of receiving Measure A funds, and is necessary to fulfill financial reporting requirements pursuant to Marin County Ordinance 3586 (Measure A). Information contained in this report is subject to verification and will be included in a Measure A Annual Report prepared by Marin County Parks.

Instructions:

- This report must be completed by an authorized representative of the recipient and signed by both the authorized representative and the chief fiscal officer.
- Please complete this report, then scan and e-mail it to Kevin Wright, Marin County Parks External Affairs Coordinator (kwright@marincounty.org), by September 15, 2014.
- Contact Mr. Wright by e-mail (kwright@marincounty.org) or phone (415) 473-2129 if you have any questions, or if you have suggestions to improve this form.
- RCD is encouraged to accompany reports with photos of finished work and projects funded in full or in part by Measure A. Please include the project name and other pertinent information in the photo file name. If you plan on submitting a large number of photos, please contact Mr. Wright for access to a Dropbox folder to facilitate the file transfer.
A. RCD’s representative and contact information:

Name: ____________________________

Title: ____________________________

Address: __________________________

City, Zip: __________________________

Phone: ____________________________

E-mail: ____________________________

B. Recipient’s total actual allocation of Measure A funds for Fiscal Year 2012-13 (sum of disbursements received):

$ ____________________________

C. Balance of recipient’s Measure A funds on June 30, 2014:

<table>
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<tr>
<th>i. Remaining balance from current reporting year</th>
<th>ii. Balance from previous years</th>
<th>iii. Total balance (i + ii) on June 30, 2014</th>
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D. Recipient's total expenditures for Fiscal Year 2012-13. Attach a list of itemized expenditures for each project.

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<tr>
<th>Name of work or project (as it appears in the Work Plan).*</th>
<th>Primary purpose of work or project. Select only one from list below.</th>
<th>Revised description based on what was actually accomplished (use numeric values where possible to quantify and update information from Work Plan).</th>
<th>Amount of Measure A funds used.</th>
<th>Source(s) and amount(s) of matching funds used. Total must equal 1:1.</th>
<th>Total expenditures for work or project in reporting year.</th>
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Actual Total

*$Select work or project using the selection criteria agreed upon by RCD and Marin County Parks
E. Certification

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

Signature (use blue ink)  
Title

Print Name  
Date

Signature, Chief Fiscal Officer  
Date