

Agenda for the Regular Meeting of the Marinwood CSD Board of Directors Tuesday – September 10, 2024 – 6:00 PM

Marinwood Community Center, 775 Miller Creek Road, San Rafael, CA 94903

Instructions on how to make a public comment during the meeting: At points in the meeting when the meeting chair requests public comment, members of the public shall indicate their desire to speak. All public comments shall be addressed to the Board of Directors and limited to three minutes per speaker. The Board of Directors may choose to respond to comments or request staff to respond at the conclusion of the public comment period.

Item Description:	Board Action
A. CALL TO ORDER & PLEDGE OF ALLEGIANCE	
B. AGENDA	Adopt
C. PUBLIC COMMENT ON CLOSED SESSION ITEMS	
D. CLOSED SESSION <i>Conference with Labor Negotiators Section 54957.6 Agency designated representatives: Eric Dreikosen. Represented Employees: Marinwood Professional Firefighters</i>	
E. OPEN SESSION: (Open Session will begin no earlier than 7:00PM)	
F. CONSENT CALENDAR a. Draft Minutes of Regular Meeting of August 13, 2024 b. Draft Minutes of Special Meeting of August 27, 2024 c. Bills Paid Nos. 8650 – 8730	Approve
G. PUBLIC COMMENT OPEN TIME FOR ITEMS NOT ON AGENDA <i>Speakers may comment only on non-agenda items within the subject matter jurisdiction of the District. The Board may not take action on, consider or debate items not on the agenda except under narrow circumstances meeting statutory tests. Response to comments on non-agenda items will be limited to factual information or clarifying questions from staff or Board at the conclusion of the public comment period. The President may refer the matter to staff or to a future meeting agenda.</i>	
H. DISTRICT MATTERS	
1. Update on Pension Liability Analysis with August 2024 Release of CalPERS Annual Valuation Reports for Measurement Date of June 30, 2023	Review
2. District Manager Report	Review
I. FIRE DEPARTMENT MATTERS	
1. Chief Officer Report and Activity Summary	Review
J. PARK AND RECREATION MATTERS	
1. Recreation and Park Maintenance Activity Reports	Review
K. BOARD MEMBER ITEMS OF INTEREST - REQUESTS FOR FUTURE AGENDA ITEMS	
L. ADJOURN	
DATE OF NEXT REGULAR BOARD MEETING – October 8, 2024	

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

Marinwood Community Services District

Draft Minutes of Board of Directors Meeting
Tuesday – August 13, 2024 – 6:00pm

Time and Place: 6:00PM Marinwood Community Center classroom.

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

Present:

Board Members: President Kathleen Kilkenny, Sivan Oyserman, Lisa Ruggeri and Bill Shea.
Staff: District Manager Eric Dreikosen, Recreation Director Luke Fretwell, and Accounting & Payroll Manager Tiffany Combrink.

Absent: Director Chris Case

A. Call to Order & Pledge of Allegiance

Board President Kilkenny called the meeting to order at 6:01pm.

B. Agenda

Agenda adopted as presented.

C. Public Comment on Closed Session Items

No public comments were received.

D. Closed Session

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

Convened at 6:03PM and adjourned at 7:05PM with no reportable action taken

E. Open Session

President Kilkenny called the open session to order at 7:11PM

F. Consent Calendar

a. *Draft Minutes of Regular Meeting of July 9, 2024*

b. *Bills Paid Nos. 8504 - 8649*

Shea to approve/Oyserman to second “consent calendar as presented.”

Aye: Kilkenny, Oyserman, Ruggeri, Shea. Absent: Case. Motion carried.

G. Public Comment Open Time for Items Not on Agenda

Board of Directors received public comments regarding:

a. No public comments received

H. District Matters

1. *Fiscal Year 2023-2024 Year End Profit & Loss Financial Statements (Pre-audit)*

Board received Fiscal Year 2023-2024 Year End Profit & Loss Financial Statements

2. *Resolution 2024-05: Adopting a Conflict of Interest Code*

Oyserman to approve / Shea to second “Resolution 2024-05: Adopting a Conflict of Interest Code”

Aye: Kilkenny, Oyserman, Ruggeri, Shea. Absent: Case. Motion carried.

3. *District Manager Report*

Board received District Manager Report

I. Fire Department Matters:

1. *Draft Minutes of Fire Commission Meeting of August 6, 2024*
Board reviewed Draft Minutes of Fire Commission Meeting of August 6, 2024
2. *Proposed Revisions to the Marin Wildfire Prevention Authority JPA Agreement*
Shea to approve / Oyserman to second “Proposed Revisions to the Marin Wildfire Prevention Authority JPA Agreement”
Aye: Kilkenny, Oyserman, Ruggeri, Shea. Absent: Case. Motion carried.
3. *Chief Officer Report and Activity Summary*
Board received Chief Officer Report and Activity Summary

J. Park and Recreation Matters:

1. *Draft Minutes of Park & Recreation Commission Meeting of July 23, 2024*
Board reviewed Draft Minutes of Park & Recreation Commission Meeting of July 23, 2024
2. *Recreation and Park Maintenance Activity Reports*
Board received Recreation and Park Maintenance Activity Reports

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

- None received

L. Adjourn

Meeting adjourned at 8:03PM

Tiffany Combrink, Secretary

Marinwood Community Services District

Draft Minutes of Board of Directors Special Meeting

Tuesday August 27, 2024

Time and Place: 6:15PM Marinwood Community Center classroom.

Note: This meeting as well as prior meetings of the Board of Directors may be viewed on the Marinwood YouTube channel here: <https://www.youtube.com/channel/UC0dvM2PvtsEzE25cRAf4Jmg>

Present:

Board Members: Vice President Chris Case, Sivan Oyserman, Lisa Ruggeri and Bill Shea

Staff: District Manager Eric Dreikosen

Absent: President Kathleen Kilkenny

1. Call to Order

Board Vice President Case called the meeting to order at 6:19PM

2. Public Comment for Items Appearing on the Agenda

The Board received the following public comment(s):

- Challenges in fire department hiring, Marinwood not being well-suited to sustain a fire department, possibility to leverage existing shared services agreement with San Rafael, potential options to increase employee share of pension contribution expense

3. Closed Session

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

Closed session convened at 6:24PM and adjourned at 7:20PM

4. Reconvene in Open Session

The Board reconvened in open session at 7:21pm with no reportable action taken during closed session.

5. Adjourn

Meeting adjourned at 7:22pm

Eric Dreikosen, District Manager

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

Treasury Fund 8067

Classes:
Street lights
Fire
Recreation
Park

Approved by the Board of Directors on September 10, 2024

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
8650	8/2/2024	Chrissy Costello	649.60	Zumba	Rec	5210146	Adult	649.60
8651	8/2/2024	National Academy of Athletic	2,660.00	All Sorts of Sports camp	Rec	5210146	Summer	2,660.00
8652	8/2/2024	Kidscontent	3,125.25	Tinker Tech camp	Rec	5210146	Summer	3,125.25
8653	8/2/2024	Jerry Mehcz	4,117.60	Tennis	Rec	5210146	Tennis	4,117.60
8654	8/2/2024	John Paul Kessler	263.01	GIT supplies	Rec	5220819	Aquatics	149.90
				sunscreen	Rec	5220819	Pool	113.11
8655	8/2/2024	Silbermann's Ice Cream	690.00	vending	Rec	5220826	Pool	690.00
8656	8/2/2024	Hector Lugo	1,200.00	MIP 08/09	Rec	5220819	Community	1,200.00
8657	8/2/2024	Astro Jump	1,569.00	camp entertainment 08/16	Rec	5220819	Summer	1,569.00
8658	8/8/2024	Jerry Mehcz	2,400.00	Tennis	Rec	5210146	Tennis	2,400.00
8659	8/8/2024	National Academy of Athletic	2,976.00	Flag Football camp	Rec	5210146	Summer	2,976.00
8660	8/8/2024	Marinwood CSD	237,081.54	Fire Salaries	Fire	5110110	General	24,750.88
				Fire OT	Fire	5120110	General	25,017.12
				Acting Pay	Fire	5110310	General	202.08
				4850 Pay	Fire	5110110	General	3,757.60
				Admin Asst	Fire	5110110	Admin	1,111.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,111.36
				Admin Asst	Park	5110110	Admin	555.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,976.40
				Rec Dir	Park	5110110	General	1,275.60
				Rec salary	Rec	5110110	General	9,085.60
				Park salary	Park	5110110	General	8,321.60
				Park hourly	Park	5110210	General	50.00
				Building attendants	Rec	5110210	Building	256.00
				Pool Staff	Rec	5110210	Pool	30,157.20
				Aquatics	Rec	5110210	Aquatics	10,559.75
				Summer	Rec	5110210	Summer	98,772.36
				Community	Rec	5110210	Community	1,849.76
				PR fees	Fire	5210230	General	178.59
				PR fees	Rec	5210230	General	539.46
				PR fees	Park	5210230	General	24.10
				SS + Medicare	Fire	5140140	General	4,110.29
				SS + Medicare	Rec	5140140	General	12,098.95
				SS + Medicare	Park	5140140	General	735.76
				EDU + SUI	Rec	5140145	General	2,077.10
				EDU + SUI	Park	5140145	General	0.80
				Benefits withholding	Park	2120066	General	-1,370.39
				Benefits withholding	Rec	2120066	General	-1,464.83
				Benefits withholding	Fire	2120066	General	-5,428.24
8661	8/8/2024	Marinwood CSD	14,584.34	Retire 08/09	Park	5130510	General	2,117.56
					Rec	5130510	General	2,331.35
					Fire	5130510	General	10,135.43
8662	8/8/2024	US Bank Corp Pmt Systems	49,912.60	zoom subscription	Fire	5211325	General	27.99
				printer ink	Fire	5220110	General	97.31
				highband radio repair	Fire	5220210	General	545.00
				fuel cans	Fire	5220610	General	54.15
				supplies	Fire	5220810	General	432.00
				zoom subscription	Park	5211325	General	14.25
				meeting supplies	Park	5220110	General	44.40
				park signs, DiSanto plaque	Park	5220310	General	911.47
				CPR supplies, certs	Rec	5220819	Adult	946.90
				supplies	Rec	5220819	Aquatics	153.95
				event supplies	Rec	5220819	Community	2,881.35
				email service	Rec	5210122	General	261.00
				zoom subscription	Rec	5211325	General	45.73
				office supplies, subscriptions	Rec	5220110	General	313.42
				umbrella anchors	Rec	5220210	General	115.67
				subscription, supplies	Rec	5220819	General	586.13
				gloves	Rec	5220827	General	116.91
				meeting supplies, RC certs	Rec	5211315	Pool	905.36
				umbrellas, ping pong, whistlk	Rec	5220819	Pool	967.29
				vending	Rec	5220826	Pool	2,542.72
				cleaning supplies	Rec	5220827	Pool	223.45
				shirts	Rec	5220819	Preschool	41.56
				subscription	Rec	5210122	Summer	31.05
				meeting supplies	Rec	5211315	Summer	501.05
				office supplies	Rec	5220110	Summer	22.72
				craft, camp supplies	Rec	5220819	Summer	8,763.57
				fingerprinting	Rec	5210128	General	80.00
				zoom subscription	Fire	5211325	General	27.99
				workout subscription	Fire	5220110	General	179.95

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
				vehicle detailing	Fire	5220210	General	141.37
				supplies	Fire	5220810	General	85.70
				zoom subscription	Park	5211325	General	14.25
				tires for mule	Park	5220210	General	266.90
				dog waste station	Park	5220310	General	241.33
				GIT BBQ	Rec	5220819	Aquatics	449.21
				MIP supplies	Rec	5220819	Community	4,902.54
				zoom subscription	Rec	5211325	General	45.73
				music, adobe, back up, IJ su	Rec	5220110	General	347.01
				supplies	Rec	5220819	General	494.61
				meeting supplies	Rec	5211315	Pool	153.95
				pool chems	Rec	5220710	Pool	606.49
				lanyards, ping pong, supplie:	Rec	5220819	Pool	335.67
				vending	Rec	5220826	Pool	6,865.77
				meeting supplies	Rec	5211315	Summer	149.87
				supplies	Rec	5220819	Summer	12,716.86
				email subscription	Rec	5210122	General	261.00
8663	8/8/2024	Ben Bishop	86.91	GIT supplies	Rec	5220819	Aquatics	86.91
8664	8/9/2024	Camden Franjeh	45.50	pool supplies	Rec	5220819	Pool	45.50
8665	8/9/2024	Emily Charlton	131.22	GIT supplies	Rec	5220819	Aquatics	131.22
8666	8/9/2024	McKenna Baldwin	57.04	pool supplies	Rec	5220819	Pool	57.04
8667	8/9/2024	Ryan Grusby	109.86	pool supplies	Rec	5220819	Pool	109.86
8668	8/12/2024	Danielle Borenstein	120.00	refund pool rental	Rec	4631917	Pool	120.00
8669	8/12/2024	Able Tire & Brake	53.84	ATV tires	Park	5210910	General	53.84
8670	8/12/2024	Airgas	517.73	pool chems	Rec	5220710	Pool	517.73
8671	8/12/2024	AFLAC	58.92	disability - July	Park	5130120	General	58.92
8672	8/12/2024	AT&T	316.05	phones - July	Fire	5210725	General	162.56
					Park	5210725	General	30.06
					Rec	5210725	General	123.43
8673	8/12/2024	AT&T	80.25	park internet - Aug	Park	5210725	General	80.25
8674	8/12/2024	C.A.P.F.	236.00	LTD Aug 2024	Fire	5130120	General	236.00
8675	8/12/2024	California Park & Recreation	510.00	2025 membership renewal	Rec	5211330	General	510.00
8676	8/12/2024	CalPERS	8,333.00	CERBT Aug	Park	5130130	General	1,833.00
					Rec	5130130	General	833.00
					Fire	5130130	General	5,667.00
8677	8/12/2024	County of Marin	328.75	legal services	Park	5210131	General	328.75
8678	8/12/2024	Coverall	1,176.00	janitorial - Aug	Rec	5211110	Building	1,176.00
8679	8/12/2024	DC Electric	1,729.50	tennis lights repair	Park	5220310	General	1,729.50
8680	8/12/2024	EverBank	687.51	copier lease	Rec	5220130	General	446.88
					Fire	5220130	General	171.88
					Park	5220130	General	68.75
8681	8/12/2024	Got Gophers	275.00	pest control	Park	5211532	General	275.00
8682	8/12/2024	Home Depot	40.20	supplies	Park	5220310	General	40.20
8683	8/13/2024	Steve Adams	14,200.00	resurface courts 1&2	Park	5220910	General	14,200.00
8684	8/13/2024	Jackson's Hardware	404.11	supplies	Park	5220310	General	404.11
8685	8/13/2024	Landesign	3,263.00	landscape contractor	Park	5211125	General	3,263.00
8686	8/13/2024	Marin Prof Firefighters	1,280.00	Aug dues	Fire	5211330	General	1,280.00
8687	8/13/2024	Marin Resource Recovery	240.00	debris dump	Park	5210815	General	240.00
8688	8/13/2024	Marin Sanitary Service	3,615.25	Garbage - July	Park	5210815	General	2,530.68
					Rec	5210815	General	723.05
					Fire	5210815	General	361.52
8689	8/13/2024	Marinwood Market	3,538.00	camp lunches	Rec	5220819	Summer	3,538.00
8690	8/13/2024	Mike Testa Plumbing	465.46	annual backflow assembly te	Rec	5220310	Building	465.46
8691	8/13/2024	Mill Valley Refuse	351.66	porta potty	Park	5211220	General	351.66
8692	8/14/2024	PG&E	267.50	gas - July	Rec	5210810	General	236.03
					Fire	5210810	General	31.47
8693	8/14/2024	S&S	70.61	summer crafts	Rec	5220819	Summer	70.61
8694	8/14/2024	Silbermann's Ice Cream	540.00	ice cream	Rec	5220826	Pool	540.00
8695	8/14/2024	SiteOne Landscaping	209.11	irrigation maintenance	Park	5220310	General	209.11
8696	8/14/2024	SDRMA	271.44	Life ins - Sept	Fire	5130120	General	75.23
					Park	5130120	General	93.85
					Rec	5130120	General	102.36
8697	8/14/2024	Wells Fargo	644.08	copier lease	Rec	5220130	General	418.65
					Fire	5220130	General	161.02
					Park	5220130	General	64.41
8698	8/15/2024	Jerry Mehciz	2,243.20	Tennis	Rec	5210146	Tennis	2,243.20
8699	8/15/2024	Marinwood CSD	1,750.00	GASB 68 schedules FY24/2:	Park	5210120	General	350.00
					Rec	5210120	General	350.00
					Fire	5210120	General	1,050.00
8700	8/15/2024	Marinwood CSD	48,109.44	Health - Sept	Park	5130120	General	11,000.00
					Rec	5130120	General	9,333.62
					Fire	5130120	General	27,775.82
8701	8/15/2024	Liebert Cassidy Whitmore	174.00	legal services	Fire	5210131	General	174.00
8702	8/15/2024	Lion Group	2,323.50	turnout cleaning and repairs	Fire	5220810	General	2,323.50
8703	8/15/2024	SolEd Solar Holdings	2,434.44	Solar - July	Rec	5210810	General	1,759.52
					Fire	5210810	General	674.92
8704	8/20/2024	Erin McCarrie	86.03	summer mileage	Rec	5211440	Summer	86.03
8705	8/20/2024	Meggie Stenback	73.97	summer mileage	Rec	5211440	Summer	73.97
8706	8/20/2024	Rachel Lewis	30.95	summer mileage	Rec	5211440	Summer	30.95
8707	8/20/2024	Camden Franjeh	58.96	GIT supplies	Rec	5220810	Aquatics	58.96

NO.	DATE	VENDOR	TOTAL CLAIM	PURPOSE	Class	GL Account	Job	AMOUNT
8708	8/20/2024	John Paul Kessler	187.86	vending	Rec	5220826	Pool	187.86
8709	8/20/2024	Marinwood Market	3,226.75	camp lunches	Rec	5220819	Summer	3,226.75
8710	8/20/2024	Mercy & The Manz Entertain	1,400.00	MIP 08/23	Rec	5220819	Community	1,400.00
8711	8/20/2024	Silbermann's Ice Cream	720.00	ice cream	Rec	5220826	Pool	720.00
8712	8/20/2024	State of CA - Industrial Relat	195.00	Pool slide inspections	Rec	5211610	Pool	195.00
8713	8/20/2024	US Postmaster	4,000.00	Bulk mail postage	Rec	5210122	General	4,000.00
8714	8/21/2024	Marinwood CSD	235,454.00	Fire Salaries	Fire	5110110	General	24,750.88
				Fire OT	Fire	5120110	General	24,479.97
				FLSA	Fire	5110319	General	411.06
				Acting Pay	Fire	5110310	General	202.08
				4850 Pay	Fire	5110110	General	3,757.60
				Admin Asst	Fire	5110110	Admin	1,111.36
				Admin Mgr	Fire	5110110	Admin	2,884.80
				Admin Asst	Rec	5110110	Admin	1,111.36
				Admin Asst	Park	5110110	Admin	555.68
				Admin Mgr	Rec	5110110	Admin	1,442.40
				Admin Mgr	Park	5110110	Admin	1,442.40
				Rec Dir	Rec	5110110	General	2,976.40
				Rec Dir	Park	5110110	General	1,275.60
				Rec salary	Rec	5110110	General	9,085.60
				Park salary	Park	5110110	General	8,321.60
				Park hourly	Park	5110210	General	80.00
				Building attendants	Rec	5110210	Building	256.00
				Pool Staff	Rec	5110210	Pool	28,071.69
				Aquatics	Rec	5110210	Aquatics	11,912.13
				Summer	Rec	5110210	Summer	98,965.06
				Preschool	Rec	5110210	Preschool	990.00
				Community	Rec	5110210	Community	139.00
				PR fees	Fire	5210230	General	171.31
				PR fees	Rec	5210230	General	514.57
				PR fees	Park	5210230	General	23.27
				SS + Medicare	Fire	5140140	General	4,100.62
				SS + Medicare	Rec	5140140	General	12,002.50
				SS + Medicare	Park	5140140	General	738.05
				EDU + SUI	Rec	5140145	General	1,943.19
				EDU + SUI	Park	5140145	General	1.28
				Benefits withholding	Park	2120066	General	-1,370.39
				Benefits withholding	Rec	2120066	General	-1,464.83
				Benefits withholding	Fire	2120066	General	-5,428.24
8715	8/21/2024	Marinwood CSD	14,645.74	Retire 08/23	Park	5130510	General	2,117.56
					Rec	5130510	General	2,331.35
					Fire	5130510	General	10,196.83
8716	8/27/2024	C.A.P.F.	206.50	LTD Sept	Fire	5130120	General	206.50
8717	8/27/2024	DC Electric	322.46	SL maintenance - July	Streetlights	5210915	General	322.46
8718	8/27/2024	Delta Dental	1,763.92	Dental - Sept	Fire	5130120	General	879.71
					Park	5130120	General	468.83
					Rec	5130120	General	415.38
8719	8/27/2024	DKG	1,050.00	stage rental (3)	Rec	5220819	Community	1,050.00
8720	8/27/2024	Pitney Bowes	268.16	postage meter lease Q1	Rec	5220110	General	160.90
					Park	5220110	General	53.63
					Fire	5220110	General	53.63
8721	8/27/2024	Shamrock Building Supply	426.08	playground fiber	Park	5220310	General	426.08
8722	8/27/2024	Marin Ace	287.79	supplies	Park	5220310	General	287.79
8723	8/27/2024	State of CA - Dept of Justice	160.00	fingerprinting	Rec	5210128	General	160.00
8724	8/29/2024	SolEd Solar Holdings	2,579.01	Solar - May (reissue)	Rec	5210810	General	1,865.29
					Fire	5210810	General	713.72
8725	8/29/2024	Chrissy Costello	166.40	Zumba	Rec	5210146	Adult	166.40
8726	8/29/2024	Jerry Mehcz	2,304.00	Tennis	Rec	5210146	Tennis	2,304.00
8727	8/29/2024	Alaina Fuetsch	172.43	supplies	Rec	5220819	Preschool	172.43
8728	8/29/2024	T-mobile	153.26	cell phones	Fire	5210725	General	153.26
8729	8/29/2024	VSP	319.48	vision - Sept	Fire	5130120	General	146.05
					Park	5130120	General	95.86
					Rec	5130120	General	77.57
8730	8/29/2024	Wildcare	421.20	10/09 preschool enrichment	Rec	5220819	Preschool	421.20
TOTAL:			693,196.97					693,196.97

Total by Department:

Streetlights	322.46
Fire Department	177,247.43
Recreation Department	449,259.04
Park Department	66,368.04
Measure A	0.00
MWPA	0.00
Capital	0.00
Unclassified	0.00



Staff Report

To: Board of Directors
From: Eric Dreikosen, District Manager
Date: September 10, 2024
Re: Pension Liability Analysis

Directors,

Please see the included summary analysis report regarding the District's current pension liabilities.

Annually in August CalPERS releases updated pension valuation reports for each participating agency. CalPERS valuations have a valuation date of June 30 prior year. The reports released in August 2024 are based on financial valuation data as of June 30, 2023. Further confusing the release timing and valuation dates of the report, the direct financial impacts of the valuation are not realized by public agencies until the following fiscal year. Meaning, the reports released in August 2024 with a valuation date of June 30, 2023 will not impact the District's pension expenditures until the 2025-2026 fiscal year.

In regards to the included summary analysis reports, during his five years serving as a Marinwood CSD board director (2015-2020), Jeff Naylor devoted significant time and efforts to understanding the complex nature of the CalPERS pension system and specifically the financial pension liabilities of Marinwood CSD. As the reports released directly from CalPERS are large and can be difficult to comprehend, former director Naylor created a summary report that he then presented to the Board in an effort to educate and engage board members and the public.

As he has been each year since leaving the Board, Mr. Naylor was gracious enough to once again provide the updated pension liability summary report based on the August 2024 pension valuations. Mr. Naylor has also indicated that he is available to attend the board meeting and present his findings.

The complete valuation reports as released by CalPERS can be readily found on the District's website (5 total separate reports): <https://www.marinwood.org/finance>



Fiscal Year 2022-2023 Pension Analysis

September 2024

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Glossary

California Public Employees' Retirement System (CalPERS) is Marinwood's pension provider and is for most non-educational Marin County public employees. San Rafael, Novato Fire District, Marin County and Southern Marin Fire District use the Marin County Employees' Retirement Association (MCERA).

Defined Benefit Pensions are either entirely or mostly paid by the employer. Such plans have become increasingly rare in the private sector and are the norm in the public sector. Marinwood's pensions are considered Defined Benefit Pensions even though the employee does make a contribution each paycheck. These pensions are based on an assumed Rate of Return or Discount Rate and are considered a promised benefit whether or not the investment returns meet the assumed and required return. Employers must divert funds from their services to make up for any investment shortfalls.

Defined Contribution Pensions still exist in the private sector and are funded solely by the employee and investment returns. In some instances, the employer may offer a financial match contribution. The benefits of these pensions can fluctuate with the portfolio value, so the employee bears the investment risk, not the employer.

Normal Cost is a declared % of employee wages withheld from each employee paycheck as well as a stipulated and generally higher % contribution by the employer. Normal Cost funds had originally been deemed adequate to provide approximately 40% of the future benefit with investment results expected to provide the rest.

Annual Required Contributions (ARC) are funds required exclusively from the employer by CalPERS and other pension providers to adequately fund pension benefits as the investment returns of the portfolio over time did not meet their aggressive investment return expectations creating an Unfunded Accrued Liability. These payments fluctuate each year and can be made once at the beginning of the fiscal year or monthly with accrued interest. These payments must be diverted from taxes and fees intended to provide the public employer's services.

Unfunded Accrued Liability (UAL) varies each year as a function of investment returns and represents the present value of the future pension benefit that has not been funded by contributions and investment results. This liability carried on the District's balance sheet must eventually be paid down in order to keep the "promise" made by the pension provider to the employees.

Discount Rate is the long-term interest rate used to fund future pension benefits. It is one of the key components of the Asset Liability Management (ALM) cycle that CalPERS uses to balance assets with future pension obligations. The discount rate is also known as the assumed rate of return because it's what CalPERS expects its investments to earn over time in order to fully fund the pensions. Decreasing a plan's discount rate leads to higher calculated liabilities and higher required annual contribution payments.

Since 2004 when this value was 8.25% employers and economists lobbied for them to reduce their expectation from that overly optimistic assumption. For many years the discount rate was still 7.5% during a period of seriously increasing indebtedness. CalPERS supplied the following explanation of "quantitative easing" of the discount rate.

On December 21, 2016, the CalPERS Board of Administration voted to lower the discount rate from 7.5% to 7% over the next three years. This incremental lowering of the discount rate will give employers more time to prepare the increases in employer contribution costs. In July 2021, CalPERS further reduced the discount rate to 6.8%.

Here is the recent timeline for discount rate changes affecting public agency and school employers:

- FY 2017-18: 7.50%
- FY 2018-19: 7.375%
- FY 2019-20: 7.25%
- FY 2020-21: 7.00%
- FY 2021-22: 6.80%
- FY 2022-23: 6.80%

CalPERS refrained from saying that it adopted this strategy to avoid bankrupting many public employers if they dropped the discount rate in a single year.

Rate of Return (RoR) is the actual return on investment realized by CalPERS investments.

Pension Factor is the percentage attached to each plan's benefit. It is the multiplier times the number of qualifying years of service that determine the percentage of the pension basis which will be paid to the employee each year upon their retirement. Generally, an employee must work at least 5 qualifying years before any pension will be earned.

Pension Basis depends on the employee's contract with their employer. Some employee's basis is the highest single year of their employment. For others it is the average of the highest three years of their employment. Generally, these are the final year and three-year average of an employee's career but they don't have to be.

Public Employee's Pension Reform Act (PEPRA) Is the 2013 act which redesigned public pensions in California with two primary objectives. The act reduced the pension factor and increased the age at which the full benefit could be realized. In addition, the act aimed to balance the employer and employee portions of normal cost.

Additional Discretionary Employer Contributions (ADEC) are payments in addition to the ARC intended to pay off the UAL more quickly than if the UAL was paid down only by ARC. As of the latest reports, two of Marinwood's plans UAL will not be fully amortized until 2041 and 2042. Even this estimate depends on CalPERS meeting their declared RoR objective of 6.8% going forward.

FTE Full time Employee

History

Retirement benefits are the most significant District liability and the total annual cash expenditures to amortize the unfunded portion are exceeded only by “Regular Staff Salaries” on its income statement. Public entities continue to struggle with pension costs for two primary reasons.

Public pensions unlike those offered to employees of private companies, are considered promises. Private company pensions are generally employee funded just like a 401K plan and when the investment RoR fails to meet projections and reduces the private “Defined Contribution Pension” portfolio’s assets, the pensioners bear the risk as their benefits are reduced accordingly. On the other hand, public “Defined Benefit Pensions” are set based on a stipulated, and fixed discount rate. For decades CalPERS set that rate unreasonably high generating enormous promised employee benefits as returns while costing employers and taxpayers with increasing financial burdens to keep “the promise”. If public pension investment results do not meet expectations, the shortfalls must be made up with additional cash infusions by the public employers. The employer must then reduce expenditures in its services and even reduce staff to compensate.

CalPERS, the Marinwood pension provider has routinely misled government officials and public employers with their overly optimistic discount rates (expected investment returns) and their promotion of a 3%@50 (“no cost to the taxpayer”) pension offering established with the passage of SB 400 in 1999. The latter classification was originally intended to be exclusively offered to the California Highway Patrol. But over time union negotiators for many other groups successfully argued that their constituents bore similar risk profiles and career span limitations and should enjoy the same benefit. Not long after this pension class was extended to safety personnel, Marinwood negotiators granted the 3%@50 pension (Safety Tier 1) and it was applied retroactively to all then active safety employees some of whom were nearing retirement on a much less generous and less expensive plan.

During the next round of negotiations, the District was able to negotiate a less expensive 3%@55 pension (Safety Tier 2) for any safety personnel hired after that Memorandum of Understanding was signed. There was one firefighter hired with this pension who left the District but some liability for his service remains. In 2013 when the Public Employee’s Pension Reform Act (PEPRA) became law, employees hired and first entering the pension system after that date were offered a substantially more affordable and equitable pension package. Aside from more limited terms, the act also aimed to keep the Normal Cost contributions from the employer and the employee fairly equal. A table at the end of this presentation will demonstrate how well that has worked and why the act addressed it.

In 1984, District management missed the opportunity for its employees to opt out of Social Security and rely solely on their pensions. So Marinwood employees have Social Security withheld from their pay. Under CalPERS rules, District employees are considered “coordinated” (with Social Security) as opposed to “full” employees. As such, both their pension withholdings and their benefits are reduced slightly.

There have been various attempts at both State and local levels to roll back or change the terms of the “Classic” pension plans but virtually all have failed. By applying a much lower discount rate such as 2.5% instead of the 6.8% ongoing discount rate to the unfunded liability CalPERS ensures that any entity wishing to get out of their pension programs will find it unaffordable. Even if it was possible, withdrawing pensions entirely would make a public entity unattractive to potential employees relative to

other public employers. There have been some public agencies who have resorted to declaring bankruptcy with mixed results.

Marinwood cannot collect sales tax revenue. The City of San Rafael and other municipalities do collect sales tax revenue. San Rafael could better afford a 3%@50 pension plan but were astute enough not to offer it. Rather, the City which at 9.25% has the highest sales tax in Marin County has the capacity to pay down their Unfunded Accrued Liability (UAL) more aggressively than the Annual Required Contributions (ARC). These extra cash infusions will amortize their pension liability more quickly and will save them money in the long run. In a similar effort over the past several years, Marinwood has paid more than the annually required contribution for Other Post-Employment Benefits (OPEB-retirement healthcare). With the continued prudent financial management our District has enjoyed in recent years, the Board may want to consider Additional Discretionary Employer Contributions (ADEC) for its unfunded pension liability as well. Table 1 in Additional Information shows some ADEC alternatives for the District's Classic plans and how it could compress their current 20-year amortization schedules.

Reviewing the current generous annual pension payments of some of our longest serving retirees does not even take into account that they also collect Social Security due to missing the 1984 "opt out" mentioned above.

Important Trends

Unfunded Accrued Liability (UAL)

The following table illustrates how the CalPERS Unfunded Accrued Liability for Marinwood’s five pension plans has changed in the past 7 years.

All as of 6/30		UAL 2016	FTE	UAL 2017	FTE	UAL 2018	FTE	UAL 2019	FTE	UAL 2020	FTE	UAL 2021	FTE	UAL 2022	FTE	UAL 2023	FTE
Misc Classic	Funded %	75.10%	7	75.30%	7	73.36%	6	73.50%	5	70.50%	4	79.40%	4	68.20%	4	67.80%	4
2@60	UAL \$	\$989,463		\$970,009		\$1,092,453		\$1,119,928		\$1,178,722		\$849,516		\$1,319,186		\$1,403,768	
Misc PEPPRA	Funded %	91.70%	2	95.50%	2	92.20%	3	91.60%	4	90.70%	5	109.40%	4	91.10%	5	90.00%	5
2@62	UAL \$	\$3,452		\$3,163		\$8,166		\$12,578		\$19,663		-\$26,789		\$31,644		\$46,840	
Safety PEPPRA	Funded %	91.20%	3	95.30%	3	91.50%	3	90.20%	3	89.50%	4	103.10%	4	86.30%	4	84.60%	3
2.7@57	UAL \$	\$2,239		\$3,144		\$12,008		\$20,707		\$32,424		-\$13,469		\$73,747		\$97,173	
Safety Tier 2	Funded %	91.00%	0	92.30%	0	89.90%	0	89.00%	0	87.20%	0	87.40%	0	87.40%	0	87.10%	0
3@55	UAL \$	\$4,908		\$4,565		\$6,697		\$7,628		\$9,421		-\$880		\$12,138		\$13,060	
Safety Tier 1	Funded %	69.40%	8	71.10%	7	70.10%	6	70.20%	5	69.20%	5	78.70%	5	68.00%	5	66.00%	5
3@50	UAL \$	\$3,559,390		\$3,580,755		\$4,048,650		\$4,200,784		\$4,482,710		\$3,285,765		\$5,090,593		\$5,289,030	
Total	UAL \$	\$4,559,452	20	\$4,561,636	19	\$5,167,974	18	\$5,361,625	17	\$5,722,940	18	\$4,094,143	17	\$6,527,308	18	\$6,849,871	17
Year over Year				\$2,184	-1	\$606,338	-1	\$193,651	-1	\$361,315	1	-\$1,628,797	-1	\$2,433,165	1	\$322,563	-1

UAL – Unfunded Accrued Liability

FTE – Full Time Employees

Until the FY2021 report with its 21.3% return, District liability continued to grow despite the significant additional required cash infusions. Four of the past 5 years increased UAL. The 2021 RoR was extraordinary and reduced the District’s UAL by \$1.6M. However, the 2021-22 RoR of -6.1% has more than offset the previous year’s relief adding more than \$2.4M to UAL, resulting in the highest UAL in our history. The fully funded status of several pension classes has been reversed as well. The Classic plans now require additional discretionary payments to fully amortize them in 20 years, assuming CalPERS meets its current and recently reduced 6.8% RoR.

As CalPERS 2022/23 rate of return has been declared at 5.8%, subject to final analysis, earning less than the 6.8% discount rate, it continues the trend of not amortizing, but rather adding to the District liability which grew by \$322K as well as increasing the projected cash outlays in the next and following fiscal years.

Annual Cash Payments

This section deals with the annual cash payments to fund the pensions. They are composed of:

- Normal Cost - a percentage of employee pay sent to CalPERS with each paycheck, some withheld from employee pay and the rest paid by the District. Normal cost was originally intended to provide 40% of benefits with investment returns supplying the rest without any additional taxpayer funds.
- Annual Required Contribution (ARC) an annual fixed sum paid monthly or once at the beginning of each fiscal year. These cash payments are required to make up the difference between CalPERS overly ambitious RoR forecast and those realized. Over the past 6 years the District has paid the entire ARC at the beginning of the fiscal year, saving tens of thousands of dollars in interest if paid monthly.

The ARC makes up for the shortfall of CalPERS investment returns due primarily to their history of wildly optimistic expectations. CalPERS stated discount rate and the edict that it supports a promised pension benefit, makes employers liable for investment shortfalls. These funds have to be diverted from employer core services and ultimately it is the taxpayers who must pay more to maintain unsustainable public employee pensions.

The following table shows CalPERS estimates of what the combined ARC and Normal Cost cash payments have been and will be over time. These funds will not be available to pay for capital expenditures, equipment maintenance, and even wage increases. The latest reports project that the fiscal year 2024-25 cash payment will be \$739,226, up from the previous forecast of \$619,385. These increased cash outlays most often do not amortize the long-term liability (UAL) which continues to rise. The latest 5-year forecast is that Marinwood will be paying almost \$1 million dollars in 2030-31 to continue the attempt to make up for investment shortfall.

Cash Contribution forecasts an approximate increase of 35% from 2024-25 to 2030-31 adding \$258,288 of payments to the budget at that point. This forecast assumes current salaries and meeting the discount rate of 6.8% over that time span. Lower investment returns, rising salaries and increase staffing could make it worse.

Annual Cash Contribution Forecast											
		2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Total 2019	Fire	513,483	548,053	572,153	501,253	512,353	521,603				
	Misc	141,344	138,862	143,862	149,862	152,862	155,522				
	District	654,827	686,915	716,015	651,115	665,215					
Total 2020	Fire		581,268	610,792	546,092	563,292	579,592	587,792			
	Misc		142,984	150,247	158,247	162,247	167,247	168,547			
	District		724,252	761,039	704,339	725,539	746,839	756,339			
Total 2021	Fire			490,900	477,713	458,730	469,748	458,760	469,760		
	Misc			141,626	141,672	138,672	134,672	129,672	132,672		
	District			632,526	619,385	597,402	604,420	588,432	602,432		
Total 2022	Fire				573,705	605,930	636,850	661,840	716,840	726,840	
	Misc				165,522	173,688	182,388	189,088	202,788	205,788	
	District				739,226	779,618	819,238	850,928	919,628	932,628	
Total 2023	Fire					632,834	665,391	692,521	748,721	760,821	771,821
	Misc					188,691	197,093	203,893	218,593	222,693	225,693
	District					821,525	862,485	896,415	967,315	983,515	997,515

FTE, Covered Payroll Compared to UAL

This table illustrates that the Covered Payroll and FTE counts had been decreasing over the past 8 years but the UAL has not. However, the 2023 fiscal year covered payroll approximates the 2016 value despite carrying 3 fewer safety personnel. District UAL grew by \$322,563 over the previous year and now sits at \$6,849,871. With Union negotiations and the potential for returning to a full complement of safety staff, covered payroll is likely to increase putting further pressure on the debt and required cash outlays.

Report Year		Covered Pay	FTE	UAL
2014	Misc	\$670,801	11	\$523,848
	Safety	\$1,025,764	11	\$2,400,689
	Total	\$1,696,565	22	\$2,924,537
2015	Misc	\$566,603	9	\$731,019
	Safety	\$930,397	11	\$2,845,920
	Total	\$1,497,000	20	\$3,576,939
2016	Misc	\$571,029	9	\$992,915
	Safety	\$984,998	11	\$3,566,537
	Total	\$1,556,027	20	\$4,559,452
2017	Misc	\$594,871	9	\$973,172
	Safety	\$878,757	10	\$3,588,464
	Total	\$1,473,628	19	\$4,561,636
2018	Misc	\$544,917	9	\$1,100,619
	Safety	\$800,878	9	\$4,067,355
	Total	\$1,345,795	18	\$5,167,974
2019	Misc	\$577,648	9	\$1,132,506
	Safety	\$718,897	8	\$4,229,083
	Total	\$1,296,545	17	\$5,361,589
2020	Misc	\$591,199	9	\$1,198,385
	Safety	\$851,968	9	\$4,524,555
	Total	\$1,443,167	18	\$5,722,940
2021	Misc	\$566,596	8	\$822,727
	Safety	\$872,735	9	\$3,271,416
	Total	\$1,439,331	17	\$4,094,143
2022	Misc	\$632,063	9	\$1,350,830
	Safety	\$850,974	9	\$5,176,478
	Total	\$1,483,037	18	\$6,527,308
2023	Misc	\$689,937	9	\$1,450,608
	Safety	\$856,397	8	\$5,399,263
	Total	\$1,546,334	17	\$6,849,871

Normal Cost: Classic vs. PEPRA Pension Plans

These tables illustrate that one of the goals of PEPRA has succeeded in maintaining an approximately equal share of employer and employee shares of normal cost and that Miscellaneous Classic employees and their employers maintain a relatively close share of normal cost. The anomaly is the Safety Tier 1 pension class which significantly underfund Normal Cost compared to their employer. While PEPRA did not offer much substantive relief for Classic pension plans it did contain the following caveat.

In 2022-23 there was an adjustment of the PEPRA ratios to bring the Employee/Employer ratio in line.

PEPRA provides that beginning in 2018 an employer may require employees to pay 50 percent of the total annual normal cost up to an 8 percent contribution rate for miscellaneous employees, and an 11 or 12 percent contribution rate for safety employees. PEPRA doesn't require an employer to implement this change but may do so once the employer has completed the good faith bargaining process as required by law, including any impasse procedures requiring mediation and fact finding. (See Modifying 1 Employee % of Normal Cost, below)

Safety Tier 1	Employee	Employer	Total	Var	Misc Classic	Employee	Employer	Total	Var
2019-20	8.989	20.707	29.696	11.718	2019-20	6.915	8.563	14.966	1.648
2020-21	8.99	22.437	31.427	13.447	2020-21	6.918	9.281	15.712	2.363
2021-22	8.99	22.48	31.47	13.49	2021-22	6.92	9.13	16.05	2.21
2022-23	8.99	22.47	31.46	13.48	2022-23	6.93	9.12	16.05	2.19
2023-24	8.99	25.65	34.64	16.66	2023-24	6.93	10.66	17.59	3.73
2024-25	8.99	25.86	34.85	16.87	2024-25	6.93	10.71	17.64	3.78
2025-26	8.99	25.91	34.90	16.92	2025-26	6.94	10.76	17.70	3.82

Safety PEPRA	Employee	Employer	Total	Var	Misc PEPRA	Employee	Employer	Total	Var
2019-20	12.00	13.034	25.034	1.034	2019-20	6.75	6.985	13.735	0.235
2020-21	13.00	13.044	26.044	0.044	2020-21	6.75	7.732	14.482	0.982
2021-22	13.00	13.13	26.13	0.13	2021-22	6.75	7.59	14.34	0.84
2022-23	13.00	12.78	25.78	-0.22	2022-23	6.75	7.47	14.22	0.72
2023-24	13.75	13.54	27.29	-0.21	2023-24	7.75	7.68	15.43	-0.07
2024-25	13.75	13.76	27.51	0.01	2024-25	7.75	7.87	15.62	0.12
2025-26	13.75	13.99	27.74	0.24	2025-26	7.75	7.96	15.71	0.21

Modifying Safety Tier 1 Employee % of Normal Cost							
Savings	% Variance	Employer \$	Employer %	Covered Pay	Employee %	Employee \$	Normal Cost
	16.87%	\$125,427.54	22.47%	\$558,200	8.99%	\$50,182.18	\$175,609.72
\$5,413.68	14.87%	\$119,845.54	21.47%	\$558,200	9.99%	\$55,764.18	\$175,609.72
\$10,827.36	12.87%	\$114,263.54	20.47%	\$558,200	10.99%	\$61,346.18	\$175,609.72
\$16,241.04	10.87%	\$108,681.54	19.47%	\$558,200	11.99%	\$66,928.18	\$175,609.72

Modifying Miscellaneous Classic Employee % of Normal Cost							
Savings	% Variance	Employer \$	Employer %	Covered Pay	Employee %	Employee \$	Normal Cost
	2.19%	\$27,029.40	9.12%	\$296,375	6.93%	\$20,538.79	\$47,568.19
\$2,963.75	0.19%	\$24,065.65	8.12%	\$296,375	7.93%	\$23,502.54	\$47,568.19

Based on 2022/23 Covered Pay

Additional Information

Last year’s report contained a table on the cost of terminating the plans and has been omitted this year as that scenario has no practical consideration for our District. For example, the immediate cost to terminate the Safety Tier 1 pension class would be between \$8.7 and \$15.8 million depending on the discount rate (5.06% or 3.06%) applied by CalPERS.

Table 1: Additional Discretionary Employer Contributions

Should the Board wish to shorten the timeline to reduce the UAL to zero, the table shows how much to commit each year under various time spans. Remember that the values change subject to many factors, including investment results versus the discount rate, and changes in compensation and or staffing levels. These estimates are predicated on making the annual payments each year during the time span. However, there is no requirement to make ADEC’s each year once started.

Pension Plan	Amortization	Est Normal Cost	ARC	ADP1	Total UAL Contribution	Estimated Total Contribution
Misc Classic*	Minimum	\$33,842	\$121,745	\$0	\$121,745	\$155,587
Misc Classic	20 Years	\$33,842	\$121,745	\$3,380	\$125,125	\$158,967
Misc Classic	15 Years	\$33,842	\$121,745	\$24,225	\$145,970	\$179,812
Misc Classic	10 years	\$33,842	\$121,745	\$68,189	\$189,934	\$223,776
Misc Classic	5 years	\$33,842	\$121,745	\$204,882	\$326,627	\$360,469
Safety Tier 1*	Minimum	\$143,785	\$440,463	\$0	\$440,463	\$584,248
Safety Tier 1	20 Years	\$143,785	\$440,463	\$24,774	\$465,237	\$609,022
Safety Tier 1	15 Years	\$143,785	\$440,463	\$102,277	\$542,740	\$686,525
Safety Tier 1	10 years	\$143,785	\$440,463	\$265,743	\$706,206	\$849,991
Safety Tier 1	5 years	\$143,785	\$440,463	\$773,991	\$1,214,454	\$1,358,239
* = Current	ADP = Additional Discretionary Payments					

Table 2: Composite Participant Data

Plan	Active	Transferred	Separated	Retired
Misc Classic	4	3	4	9
Misc PEPPRA	5	0	3	0
Safety Tier 1	5	7	1	19
Safety Tier 2	0	1	0	0
Safety PEPPRA	3	0	3	0
Total	17	11	11	28

As of the fiscal year ending June 30, 2023, there were 9 retirees collecting Misc Classic Pensions with an average annual benefit of \$21,336. There are 19 retirees or beneficiaries on Safety Tier 1 with an average annual benefit of \$35,065. This figure is much lower as 4 retirees earn very modest pensions from Marinwood due to transferring- two to San Rafael, one to Southern Marin Fire District and one to Marin County Fire for the majority of their careers. Safety Tier 1 retirees receive a 2% annual COLA.

Transparent California lists 6 Miscellaneous Retirees/Beneficiaries and 13 Safety Retirees/Beneficiaries being paid under Marinwood’s pension plan. They report that in 2022 Marinwood paid pension benefits of \$730,810.55 to the listed retirees, 15.04% to beneficiaries, 81.48% to Marinwood Retirees and 3.48% to separated employees who have retired.

Pension Employer Payments as a % of Budget and Salary

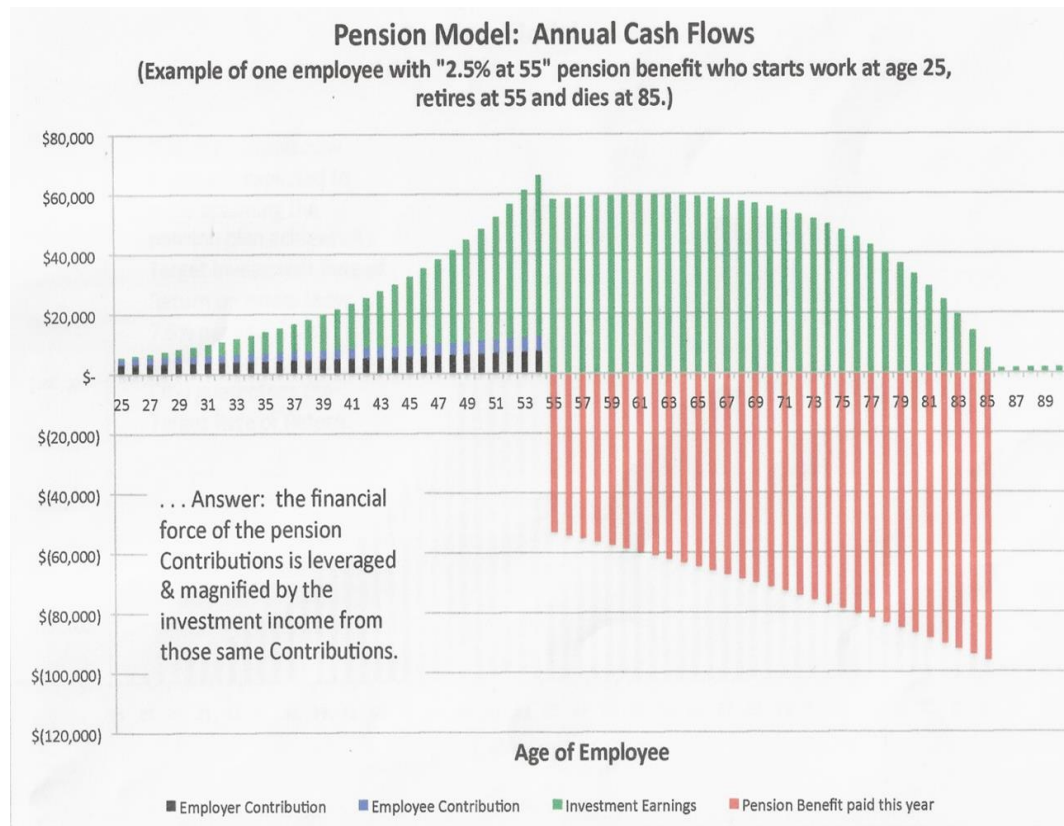
Based on the recently published 2023-24 pre-audit year-end Profit and Loss statement, \$760,669.85 pension payments represented 10.40% of the district’s \$7,313,610.47 budgeted revenues and 48.8% of the Salary payments. The tables below include breakouts by Employee class.

2023-24 PreAudit Income Statement				
	Total Revenue	% Tot Rev	PERS Payments %	
District	\$7,313,610	100.00%		
PERS-District	\$760,670	10.40%	100%	
PERS-Misc	\$148,751	2.03%	19.56%	
PERS-Safety	\$611,919	8.37%	80.44%	
	Total Salary	PERS	PERS % of Salary	PERS % Dept
District	\$1,557,567	\$760,670	48.84%	
Misc (41.43%)	\$645,340	\$148,751	9.55%	23.05%
Safety (58.57%)	\$912,227	\$611,919	39.29%	67.08%

Pension Model Assumptions

1. Public employee starts work at age 25 and works for 30 years to retire at 55 then remains in retirement for 30 years and dies at age 85.
2. Starting salary is \$30,000 per year with 3% annual increases and Final Salary is \$70,697. Employee is not enrolled in Social Security.
3. Pension formula is "2.5% at 55 + 2% COLA":
 - Normal Retirement Age is 55 years;
 - Pension = 2.5% x Years of Service x Final Salary, or
 - = 2.5% x 30 x \$70,697 = \$53,023; and
 - annual Cost Of Living Adjustment [COLA] = 2%.
 - Average Social Security pension = \$15,936;
 - Maximum Social Security pension = \$31,956.
4. Employee contributes 7% of salary towards pension (compared to 6.2% for Social Security.)
5. Employer contributes 10.75% of salary towards pension (compared to 6.2% for Social Security.)
6. Contributions are invested with a target Return on Investment = 7.5% per year which is guaranteed by the Employer.

This illustrates how the retirement pay is calculated for an imaginary employee. The example assumes no Social Security coordination and is of one particular plan but it does illustrate how the Pension Factor and the Pension Base determine the pension payments.



This chart depicts how a pension plan should work. The realistic chart would show much more dark-grey and much less green through age 55. The question is how can the relatively low employee and employer contributions yield such a sizeable annual retirement benefit? The answer should be that the financial force of the employee Contributions (and the significantly larger employer contributions) is leveraged &/or offset by the investment income or loss from those same Contributions.

District Manager Report
September 10, 2024
Submitted by: Eric Dreikosen, District Manager

The information below is intended to provide a brief update on select District initiatives, activities and items of note and should not be viewed as a complete list of all current District activities or initiatives.

Fire Station Bunk Room Conversion Project:

As of the time of this writing, we are still awaiting response from the County in regards to our submitted plan review permit application. It has been over five weeks since the plans and permit fee were submitted.

Payroll Conversion:

As previously informed, our long-time payroll provider, Accuchex, announced they were closing their business. Since that time, we reviewed and met with multiple providers and ultimately selected ADP as our new payroll provider. This was partially due to Accuchex selecting ADP as their preferred partner and established transition teams within both companies for the specific purpose of ensuring as smooth a transition for their clients as possible.

Accounting & Payroll Manager Tiffany Combrink & I have been working with ADP and participating in several meetings a week to learn & customize their system to our unique needs, review uploaded employee files, payroll codes and accruals to have everything ready for this transition. We are optimistic that we will be able to achieve our “go live” target timing for the pay period beginning on September 15 with a pay date of October 4.

Assuming things go smoothly with the basic payroll needs, we will then begin to transition to their “Time & Attendance” system to record hours worked for all employees. This will require training for our staff including additional training for management level staff who will be responsible for approving timesheets of their direct reports and hourly employees.

The final stage of the transition will involve implementation of their corresponding work scheduling system for our hourly recreation staff (preschool, after school, pool, camps). This too will require additional training for our management staff.

Fire Prevention Vegetation Management:

Work is scheduled to begin in mid-September for our next round of fire fuel reduction projects in the open space Wildland-Urban Interface (WUI). This project will involve removal of flashy fuels and debris as well as limbing of trees behind homes in the open space area from Peachstone Terrace to the north along Las Gallinas Ave and then extending west along Blackstone Dr to Blackstone Canyon. Once completed and combined with our previous fuel reduction efforts, we will have created a contiguous fuel break along the WUI extending from Idyberry Road at the County facilities to Blackstone Canyon.

This project is wholly funded through revenue received by our inclusion in the Marin Wildfire Prevention Authority (MWPA).

Several other items of note that staff have been working on during the past month are included as separate agenda items. These will be presented and discussed at those times.



Marinwood Board Meeting – Fire Chief’s Report -

STAFFING UPDATES

Continue to pursue the hiring. We now have 2 vacancies

OPERATIONS DIVISION UPDATES

Marinwood Fire Department Statistics: August 2024

The Marinwood Fire Department responded to 137 emergency calls in August 2024. Less than half of the calls were for medical assistance and Engine 58 responded to three fire in Novato.

On August 19, E58 was dispatched to a natural gas leak on Greenberry Lane. A contractor at the residence snapped a gas line inside the house and E58 was able to assist shutting off the gas until PG&E could arrive. Impressively, it only took E58 nine minutes between getting the call for dispatch and shutting off the gas.

<i>Incidents by Area and Type</i>								
Area	MA	PSA	FA/NN	FIRE	HAZMAT	COVER	OTHER	TOTAL
Marinwood	16	10	6	0	1	N/A	0	33
CSA 13	7	2	2	0	0	N/A	0	11
Old JPA (Mont Marin)	9	5	0	0	0	N/A	0	14
New JPA (East of 101)	27	13	9	0	1	N/A	0	50
SR Mutual Aid	4	8	1	0	0	0	0	13
MC JPA	1	0	2	0	0	N/A	0	3
MC Mutual Aid	0	0	0	0	0	N/A	0	0
Novato	2	8	0	3	0	0	0	13
Total number	66	46	20	3	2	0	0	137
<i>Percentage of total</i>	<i>48.2%</i>	<i>33.6%</i>	<i>14.6%</i>	<i>2.2%</i>	<i>1.5%</i>	<i>0.0%</i>	<i>0.0%</i>	

Call types:

MA	Medical assist
PSA	Service call
FA/NN	Fire alarm
FIRE	Fire
HAZMAT	Hazardous material incident (e.g., spill)
COVER	Coverage for other stations
OTHER	Other incident(s): n/a

Average response time for Engine 58: 5 minutes, 43 seconds

- 8/12/24 Vegetation Fire behind St. Vincent School. Crews quickly controlled a vegetation fire near the SMART line to the east of St. Vincent's School for Boys. There was no damage to the rail line or any other private property.



- 8/13/24 Vegetation fire above Blackstone Dr., Marinwood. Due to the location being very difficult to access, this fire took several hours to control and extinguish. Fortunately, there was never any immediate threat to homes and no evacuations were necessary. The fire was intentionally set, and a suspect was arrested later in the day. Battalion Chief Alviso would like to thank the crew of Engine 658 - Captain Ryan Brackett, Engineer Cesar Correa, & Firefighter Sean Day. BC Alviso notes that Engine 658 was first on the scene and worked through some extremely difficult and challenging access issues along very steep terrain to help control the fire.



TRAINING DIVISION UPDATES

- Our entry level fire Academy continues. All four candidates are doing well and a great group of people.
- We will be doing company simulation training. This will give crews an opportunity to sit in the hot seat and work on Fire based scenarios.
- Department wide Diversity, Equity, Inclusion and Belonging (DEIB training).
- We have a 3-month and 6-month probationary evaluation testing process. Probationary Firefighters are evaluated and tested at 3 months, 6 months, 9 months and one year during probation.
- Rapid intervention Pack training. This is a pack with extra SCBA, mask and tools we use when a firefighter goes down or we have a May-Day situation.
- MERA update and dispatch update training for all crews. Transitioning to Marin ECC dispatches to certain calls are being changed as well as the new MERA upgrade coming October 1. This training will provide the needed information for those changes and transition.

PREVENTION DIVISION UPDATES

WILDFIRE MITIGATION DIVISION UPDATES

Approximately 60 more inspections for residential parcels with a structure remain to be inspected in Marinwood.

The seasonal inspectors are out working on some of the remaining 60 this week with the goal of getting all 60 done before the end of the season.

There are also still approximately 23 undeveloped parcels that have never been inspected.

Approximately 16 of those remaining 75 undeveloped lots belong to Marinwood CSD.

5 of the remaining 75 undeveloped lots belong to County of Marin.

2 of the remaining 75 undeveloped lots belong to the Miller Creek School District.

In Marinwood we conducted 250 evaluations since the last update on Defensible Space and Home Hardening on July 31st.

Parks and Recreation Report
September 2024
Submitted by: Luke Fretwell, Recreation Director

RECREATION ACTIVITY REPORT

Summer Camp Recap

Our summer camp program concluded on Friday, August 16th after 9 fun-filled weeks of games, arts & crafts, sports, swimming, hiking, singing, dancing, costumes, field trips, bounce houses, water balloons, and much more. I want to acknowledge Assistant Recreation Director Robyn Bruton for overseeing a safe, well-organized, and incredibly fun summer camp season.

This year Robyn hired, trained, and managed over 200 part-time staff members, all of whom were certified (mostly by Robyn herself) in CPR and First Aid. I can confidently say that this was one of our most organized and responsible camp staff in memory and I am extremely grateful to Robyn and her crew for all their hard work.

This summer our camp program served 1,075 families. We ran 13 camp groups each week for kids ranging from 3 years old to entering 7th grade, as well as a large Counselor-in-Training program for middle school age kids.

Pool Update

After transitioning to the fall schedule on August 19th, the pool remains active, though quieter than the summer season. We are currently offering adult lap swim, recreation swim, and tot pool hours 7 days per week. We are also offering private swim lessons, water polo, after-school swim clinics, and pool party rentals. The recent warm weather has kept the pool busy and we have received numerous first-time visitors—partly due to some of the neighboring public pools significantly scaling back hours this fall.

With the bulk of our staff leaving for college or back in high school, the fall season always presents challenges for keeping the pool staffed—one reason why some of the other pools limit their hours this time of year. I want to acknowledge John Paul for being creative and strategic to maintain a solid lifeguard staff during the shoulder seasons.

The pool closes for the season on Friday, October 4th.

Music in the Park

Our final summer concert took place on Friday, August 23rd and featured a lively performance by Mercy & the Heartbeats, a cover band playing hits from the last few decades. The event brought one of the largest crowds in Music in the Park history, as well as one of the most enthusiastic, with a large group dancing in front of the stage throughout the show. It was a great note on which to end the summer and we are extremely pleased with how it went.

Our next event will be the Fall Art Show, which takes place on Saturday, September 21st from 3-7pm. The theme of this year's show is "creative combinations" and will feature artwork from more than 50 of Marin's finest artists. The show is free to the public.

Fall Programs

Our fall/winter edition of the Marinwood Review came out a couple weeks ago and many of our fall programs are up and running, including our Preschool Program and After School Program. Programs happening this fall include Tae Kwon Do, Youth and Adult Tennis, Zumba, Watercolor Workshops, Mah Jongg, Art & Textile Design, Babysitters Training, Irish Dance, White Crane Silat, Pilates, CPR/First Aid, Senior Stroll, Creative Clay, and more.

PARKS MAINTENANCE ACTIVITY REPORT

Irrigation

This past month the parks staff has performed repair work and improvements on the irrigation system, including a main line repair in the pool lawn and rerouting sprinklers near the tennis courts to improve coverage. Further irrigation work planned for this fall includes repairing a handful of broken wires from gopher activity and reconfiguring a couple irrigation stations to improve pressure.

Tree Work

The past couple weeks saw some trees come down in the wind, including a large tree that fell across the panhandle path and 2 trees in the open space near the entrance to Queenstone Fire Road. These trees were cleared from the trails and the dead brush removed. We also had two dead redwoods removed from behind the upper tennis courts.

Further tree maintenance is planned in the coming weeks to lighten the canopies and remove dead branches from trees in a couple of the walking paths.

Preparation for Fall Programs

In the weeks before our Preschool Program began our staff performed a post-summer deep clean of the community center and the reception hall received a new coat of paint. Things are looking good for the fall season.

Upcoming community center maintenance projects include updating the external lighting, replacing the kitchen door, and repairing some of the window shades.

Irrigation Repairs

This past week the staff discovered a leak in the main park. The cracked joint was quickly identified and changed out, and the irrigation schedule was only interrupted for a short time.

Playground Repair

Earlier this month a platform at one of the Creekside Park playgrounds was discovered to be broken. Our staff removed the hazard and a replacement part has been ordered, which will hopefully be installed within the next week or two. The platform was close to the ground, and fortunately the area remains usable in the meantime.

Upcoming Projects

In addition to the aforementioned items, upcoming projects include repairs to the pool deck, turf rehabilitation, and replacing the drinking fountain near the Parkside Picnic Area, among many others.

Daily/Weekly Tasks:

- Clean and restock Community Center
- Clean and restock park bathroom
- Empty garbage in all 3 parks and at trailheads
- Restock dog waste bags at dog stations
- Mow, edge, and blow in all 3 parks
- Check playground equipment in all 3 playgrounds for damage/vandalism
- Check and adjust pool chemistry