

COUNTY SERVICE AREA #16

PROPOSED ASSESSMENT INCREASES - 2016

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COUNTY SERVICE AREA #16

PROPOSED ASSESSMENT INCREASES - 2016

Agenda for Meeting of _____, 2016

1. Introduction by Jack Valinoti, Greenbrae Property Owners' Association (Exhibits A and B)
2. Presentation by Greg Shaughnessy (Exhibits C-I)
3. Presentation by County of Marin (Exhibits J-N)
4. Public Discussion
5. Vote on Assessment Increase

COUNTY SERVICE AREA #16

PROPOSED ASSESSMENT INCREASES - 2016

List of Committee Members

Greenbrae Property Owners Association Board of Directors
Jack Valinotti, President
Scott Sherman, Chairman, Landscaping Committee
David Sternberg
John Holzwarth

County Service Area #16 Advisory Board Members
Greg Shaughnessy, Chairman
Ron Poluso, Vice-Chairman
Phil Wenger
Mark Wittenkeller

County of Marin
Chris Brahman, Superintendent, Capital Projects
Steve Petterle, Principal Landscape Architect
Chris Chamberlain, Superintendent, Operations
Carla Corde-Scott, Administrative Assistant

Other Public Members

Ted Canon, Former President, Greenbrae Property Owners Association, former Chairman,
County Area 16 Advisory Board
Steve Jaffee, Former President, Greenbrae Property Owners Association
Chris Corsiglia, Greenbrae Resident

Email Service List

grs@grs-law.com; phil@wengercpa.com; Mark Wittenkeller (phone8007062055@gmail.com);
ron.peluso@gmail.com; jackvalinoti@comcast.net; scott@avidgreen.com;
davidsternberg@sternbergbenjamin.com; jholzwarth@oskr.com; cbrahman@marincounty.org;
spetterle@marincounty.org; cchamberlin@marincounty.org; ccorde-scott@marincounty.org;
tandjcanon@comcast.net; snjhlj@yahoo.com; cfc09@gmail.com



GREENBRAE PROPERTY OWNERS ASSOCIATION • POST OFFICE BOX 383 • KENTFIELD, CA 94914 • (415) 461-7338

April 29, 2016

TO: Greenbrae Property Owners Association Members

RE: County Service Area #16 Parcel Tax/Assessment Increase

Dear Greenbrae Residents:

The Board of the Greenbrae Property Owners Association (“GPOA”) works closely with the County Service Area #16 (“CSA 16”) Advisory Board and the County of Marin to professionally maintain and improve all of Greenbrae’s extensive common landscaped areas. This includes the entrances at Eliseo, La Cuesta, Manor Road, and Via La Cumbre, the many and varied medians and islands throughout our community, our two parks, and the landscaping and fences along Sir Francis Drake Boulevard.

Our Boards and County landscaping professionals have evaluated the current costs to maintain the excellent work that has occurred over the past 25 years and projected the funds that will be needed to further improve and beautify our common landscaped areas. We reviewed historical data on revenue generated by our annual per household parcel tax/assessment. We also reviewed historical expenses and 10 years of projected expenses for landscape maintenance and improvements. We determined that our annual parcel tax/assessment must be increased to cover the expected costs to maintain and improve the water-wise, sustainable, and seasonally beautiful entrances, islands, parks, and medians throughout our community.

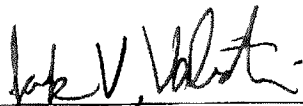
The annual parcel tax/assessment was increased from \$75 to \$150 in 1993. It has not increased in over 20 years, while costs and expenses have risen.

The GPOA is forming a Committee to advise the community on an appropriate increase to our tax/assessment. The Committee will be comprised of past and present members of the GPOA and CSA 16 Boards, and other Greenbrae residents interested in contributing to our community. If you would like to join the Committee, please send an email to the GPOA at: info@greenbrae.org. We look forward to your participation and input.

Very truly yours,

Greenbrae Property Owners Association

By:



Jack V. Valinoti, President

Greenbrae CSA 16
 Preliminary Ballot Measure Timeline
 February 11, 2016

Item	Date	Feb 16	Mar 16	Apr 16	May 16	Jun 16	Jul 16	Aug 16	Sep 16	Oct 16	Nov 16	Dec 16	Jan 17	Feb 17	Mar 17	Apr 17	May 17	Jun 17	Jul 17	Aug 17	Sep 17	Oct 17	Nov 17	Dec 17	Jan 18	Feb 18	Mar 18	Apr 18		
Financial analysis complete	Aug																													
Ad Board recommends ballot	Sep																													
Prepare resolution	Sep																													
Legal analysis complete	Nov																													
Resolution to board office	Dec 10																													
1st notice of public hearing	Dec 31																													
2nd notice of public hearing	Jan 6																													
Board considers resolution	Jan 10																													
Notice of Mail Ballot Election	Feb 2																													
Resolutions due to elections	Feb 3																													
Measures review complete	Feb 13																													
Measure letters assigned	Feb 6																													
Withdraw ballot	Feb 8																													
Arguments due	Feb 13																													
Arguments review complete	Feb 23																													
Rebuttals due	Feb 20																													
Rebuttals review complete	Mar 2																													
Ballots mailed	Apr 3																													
Election/Ballots due	May 2																													
Election certified	May 16																													
Tax effective	Oct																													
Funds available (1st half)	Dec																													
Funds available (2nd half)	Apr																													



Soft Dates
 Hard Dates
 Election Date

Gregory R. Shaughnessy
70 Corte Loyola
Greenbrae, CA 94904
Phone: (415)435-2409

May 29, 2016

TO: Homeowners in County Service Area No. 16 (Greenbrae)

RE: Committee to Recommend Proposed Increase in County Service Area No. 16
Property Tax Assessment

Dear Neighbor:

I write to you in my capacity as chairman of the Advisory Board for County Service Area No. 16 ("CSA #16"). CSA #16 was formed in 1971 to take over the landscape maintenance of the parks, entrances and median strips in Greenbrae that had formerly been maintained by The Schultz Company, the original developer of Greenbrae and current owner of the Bon Air shopping center. The Schultz Company stopped maintaining the parks, entrances and median strips shortly after it sold out the last of the 17 subdivisions within Greenbrae in the 1970.

CSA #16 was formed as a result of a vote by the Greenbrae property owners to assess a special property tax on their property, and it covers property in both the City of Larkspur and the County of Marin. CSA #16 was renewed by an election every four years until 2002, when a law was passed that made the renewal of County Service Areas automatic, except where there was action taken to discontinue the County Service Area.

The the County of Marin collects the CSA #16 tax money and administers the contracts for the services rendered by CSA #16. The CSA #16 Advisory Board, comprised of volunteer residents of Greenbrae, advises the County how we want the money raised from our neighborhood to be spent.

The amount of the tax assessment for CSA #16 has increased over the years. In the November 1993 election the residents of Greenbrae were asked to vote on a proposed increase in the assessment from \$75 per year to \$150 per year. This request was made after a committee of Greenbrae residents (all volunteers), formed through the efforts of past GPOA president Ted Canon and myself, attended a series of meetings to make a recommendation to the community regarding the recommended increase in the CSA #16 assessment. The measure passed, securing the two thirds majority required to increase the assessment.

When the measure was passed in 1993 annual maintenance costs were approximately \$100,000 and total revenues were approximately \$200,000, generating approximately \$100,000 per year for capital improvements.

It has been over 20 years since the last increase in the CSA #16 assessment. We have gotten to the point where over 75% of the funds generated by CSA #16 are spent on recurring annual maintenance costs. Soon the maintenance costs alone will exceed revenue. Further, there is very little money left for badly needed capital improvement projects.

The capital improvement projects performed in the last twenty years, with the funds from the increased property tax assessment, include:

- New entrances at Manor Road and Corte Comoda
- Complete relandscaping of main island on Eliseo with new curbs
- New curbs at entrance islands on La Cuesta
- Infill planting on entrance and connector islands on La Cuesta
- Infill planting on islands on Los Cerros
- Major replanting on noses of islands at Almenar/North Almenar
- Removal of ALL fire hazard eucalyptus trees in the Greenbrae median islands
- New entrance with major replanting at Via La Cumbre entrance
- Major infill replanting on islands on Bretano Way
- New fences along Sir Francis Drake including at Corte Los Sombras and Corte Morada Parks

It will not be possible to undertake similar capital improvement projects as those listed above for several years after 2016 if the assessment is not increased.

We have accomplished a great deal over the past ten years, but a great deal more needs to be done. While we have attempted to establish priorities so that money was spent in a way that benefited all Greenbrae residents, many important median islands have received no substantial improvements, and consist of little more than native overgrowth. Other islands have been improved, and need to be upgraded again.

In the past twenty years property values in Greenbrae have more than quadrupled. In 1993 the average sales price for a home in Greenbrae was \$399,000. Current sales prices are in the range of over \$1,500,000. With 40 – 50 homes in Greenbrae being sold every year, almost 75% of the 1,200 homes in Greenbrae have changed hands since the last CSA #16 election that increased the property tax assessment. Yet for twenty years the CSA #16 property tax assessment has not increased.

Ted Cannon and I, in conjunction with the CSA #16 Advisory Board and the Greenbrae Property Owner's Association Board are forming a committee of volunteers from the Greenbrae community to make a recommendation to all of the residents of Greenbrae as to the appropriate increase in the CSA #16 property tax. It is important that we form a consensus in the community for the amount of the increase, as a two thirds majority vote is needed to pass the increase. It is anticipated that the increase will be in the range of \$100 and \$200, making the new assessment between \$250 and \$350 per year, still a modest amount in relation to the value of our homes.

This letter is written to ask you for your support for an increase in the annual CSA #16 tax assessment.

In taking steps to maintain and improve the entrances, parks and median strips in Greenbrae, we are helping to protect the value of our homes, assets whose value has vastly increased in just the last twelve months. Your participation and support in the effort to continue maintaining and improving Greenbrae is appreciated.

Sincerely,

Greg Shaughnessy
Chairman, CSA #16 Advisory Board
Past President, Greenbrae Property Owners Association

cc: Jack Valinoti, President, GPOA
Ted Canon, Past President, GPOA, Former Member, CSA #16 Advisory Board
Ronald Goldman, Former Member, CSA#16 Advisory Board
Steve Jaffee, Past President, GPOA
Tim Pidgeon, Past President, GPOA, Former Member, CSA #16 Advisory Board

COUNTY SERVICE AREA #16

Capital Improvement Projects – 1995 - 2016

Location

Eliseo Median Islands

Raised curbs at Eliseo and La Cuesta entrances

New Entries at Corte Comoda and Manor Road

Sir Francis Drake Boulevard Common Fence (primarily GPOA funded)

Almenar - North Almenar intersection

Via La Cumbre North Island

Bretano Way thinning and infill planting

Sir Francis Drake Corte Morada Park frontage

Sir Francis Drake Manor Road to Corte Comoda

Sir Francis Drake La Cuesta to Corte Morada Park

New Entry Structure – North end of Via La Cumbre North Island Six finger islands

Via La Cumbre Middle Island (South Nose)

Selective Demolition – Via La Cumbre Middle Island

Selective Demolition – Via Chepparo

Almenar thinning and infill planting

Corte Cayuga Finger Island

EXHIBIT G

COUNTY SERVICE AREA #16

Capital Improvement Projects – 2016/17

<u>Location</u>	<u>Budget</u>
1. Via Navarro and Via Barranca	\$88,000
2. Via Chepparo	\$40,000
3. Via La Paz	\$40,000
4. Selected Pruning Medians	\$25,000
Total	\$193,000

CHANGES PER CSA 16 MEETING 9/8/16:

5. FISCAL YEAR 2016-2017 BUDGET UPDATE

Chris Bramham gave an update on the 2016-2017 Budget. This reviewed the spreadsheets and gave an overview to the Commission. A discussion ensued regarding project costs and priorities. Jeff George, Steve Petterle, and Sarah Richards review design ideals and cost for a revised project list.

Greg Shaughnessy suggested proposed revising budget under professional services and construction line items as follows:

- La Cuesta/Los Cerros/Corte Cayuga/Eliseo – design with Jeff George @\$19,500
- La Cuesta/Los Cerros/Corte Cayuga – construction services with Jeff George @\$6,600
- Eliseo – construction estimate / services with Jeff George @\$2,500 + LA team with money from existing interfund charges
- La Cuesta/Los Cerros/Corte Cayuga – construction @ remainder funds from FY16/17

Total revised Obj #522510 professional services line item:

- \$25,000 – Maintenance Consultant
- \$ 5,000 - Construction Consultant
- \$28,600 - Consulting LA
- \$58,600 –Total

Total revised Obj #522310 construction line item:

- \$174,400 total construction monies for La Cuesta/Los Cerros/Corte Cayuga

M/S: Peluso/Shaugnessy AYE: Wegner

ABSENT: Wittenkeller

Remaining Capital Improvement Projects

1.	Eliseo and La Cuesta Entrances	\$200,000
2.	Eliseo and La Cuesta former lawns	\$200,000
3.	Eliseo Long Island	\$200,000
2.	SFD La Cuesta to El Portal	\$100,000
3.	Los Cerros at La Cuesta	\$100,000
4.	Via La Cumbre – South Island	\$100,000
5.	Via La Cumbre North Island	\$100,000
6.	North Almenar	\$50,000
7.	Corte Morada	\$25,000
8.	Los Cerros at Via Chepparo	\$100,000
9.	Finger Islands Corte Cayuga Corte Anita Corte Balboa Corte Elena Vista Grande (2) Corte Ramon	\$200,000
Total:		\$1,565,000

Exhibit I

COUNTY SERVICE AREA #16

PROPOSED ASSESSMENT INCREASES - 2016

January 1997 Newsletter Treasurer's Report

1992/93 CSA 16 Revenue: \$100,756 (@ \$75/parcel)
1995/96 CSA 16 Revenue: \$198,605 @ \$150/parcel

1995/96 CSA 16 Budget: Operations \$106,500 (53%)
 Capital Improvements \$92,105 (47%)

2015/16 CSA 16 Revenue: \$270,018 @ \$150/parcel (increase due to added Ad Valorem tax)

2015/16 CSA 16 Budget: Operations \$222,809 (82.5%)
 Capital Improvements \$47,691 (17.5%)

NOTE:

January 1997 Newsletter listed average sales price for homes in Greenbrae as:

1993: \$446,000
1994: \$483,000
1995: \$514,000
1996: \$488,000

It is estimated that the current average sales price for a home in Greenbrae is \$1,500,000, or more than triple the cost in 1993. During that time, the CSA 16 assessment has not been increased.

415 461-7338

HOMEOWNER ASSOCIATION ACTIVITIES

The last few years have brought tremendous improvements to Greenbrae. During this period, The Greenbrae Property Owners Association (GPOA) has accomplished the following noteworthy projects:

PROJECTS COMPLETED:

- Renovated the Eliseo Island and La Cuesta entrances including irrigation and modern landscaping emphasizing low water use and maintenance
- Renovated and landscaped the parks on Corte Los Sombras and Corte Morada
- Worked with the County and Supervisor Hal Brown's office to remove the utility poles and underground utilities along Sir Francis Drake Boulevard
- Established and sponsored the Annual Greenbrae Picnic, with the sixth annual picnic scheduled for September 1997
- Published a pamphlet entitled: *Greenbrae: A Stroll Through History*, published our *Greenbrae Annual Report* and quarterly *Community News* all of which are distributed to every household in Greenbrae and to numerous local Realtors
- Established a "Welcome New Neighbor" program where new homeowners are greeted with a welcome basket and community information

PROJECTS IN PROCESS

- Implementation of a new landscaping philosophy: The 3 Rs: Removing, Repruning and Replacing. Initiation of a 5 year plan for heritage tree pruning.
- Working with County to remove hazardous eucalyptus trees in median islands
- Establishment of Neighborhood Committees with Street Captains to work on median island issues
- Completion of Sir Francis Drake fence project with homeowner's financial contributions
- Creation of a long range capital expenditure and improvement plan

MAJOR PROJECTS PLANNED FOR 1997

- Development of a new Manor Road entrance
- Landscaping the Sir Francis Drake corridor

These accomplishments have a price - the time and effort of the voluntary GPOA Board and the funding generated by the GPOA's annual dues collection and County Service

[CONTINUED ON BACK PAGE]



CALENDAR of EVENTS

GPOA Annual Town Meeting

March 11, 1997 (Tuesday)
7:00 pm Bacich

Kentfield School District Open House

Kent: May 1, 1997 (Thursday)
Bacich: May 8, 1997 (Thursday)

Free Spring Cleaning Drop Off

May 17-18, 1997 (Sat & Sun)

Parcel Tax Election

June 3, 1997 (Tuesday)

Greenbrae Community Picnic

September 7, 1997 (Sunday)

To be scheduled: Spring Bicycle Safety Course and Fall Disaster Preparedness Program. Watch for dates in your Greenbrae Community News.

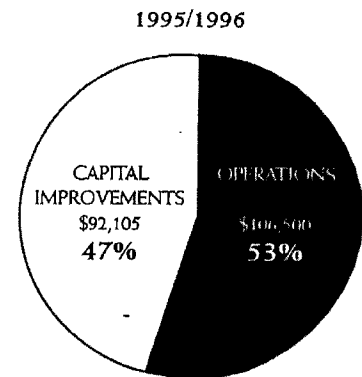
TREASURER'S REPORT

The annual activities of the Greenbrae Property Owners Association (GPOA) are funded from two sources - the annual voluntary dues solicitation of Greenbrae residents and through property tax assessments generated under County Service Area #16 (CSA #16). The voluntary dues are used to pay for the newsletter, officers and director's insurance, part of the picnic, portions of the capital improvements in Greenbrae and miscellaneous costs not related to landscaping. Based on dues collected in recent years, we project annual revenues of \$24,000 for GPOA in 1997. This revenue level appears adequate to fund the continued activities of the Association.

The GPOA also administers CSA #16 which is responsible for maintaining the landscaping in the parks, entrances and median islands and along Sir Francis Drake. CSA #16 is renewed every four years in a general election which requires a two thirds majority vote. In 1993 the assessment was increased from \$75 to \$150 per parcel. This increase was necessary because in 1992 the operations and maintenance costs nearly consumed the entire parcel budget. The need for this increase was proven in the succeeding years. As confirmed below, the CSA #16 Operations Budget for 1995/96 exceeded the total funding available under the prior \$75/parcel assessment.

CSA #16 is up for renewal again in the June 1997 election. The current \$150/parcel assessment is projected to generate adequate funds to maintain our current level of operations and maintenance during the 1998/2001 period, while still providing additional funding for much needed capital improvements. Accordingly, the GPOA Board has determined that the CSA #16 assessment should not be increased for at least the next four years.

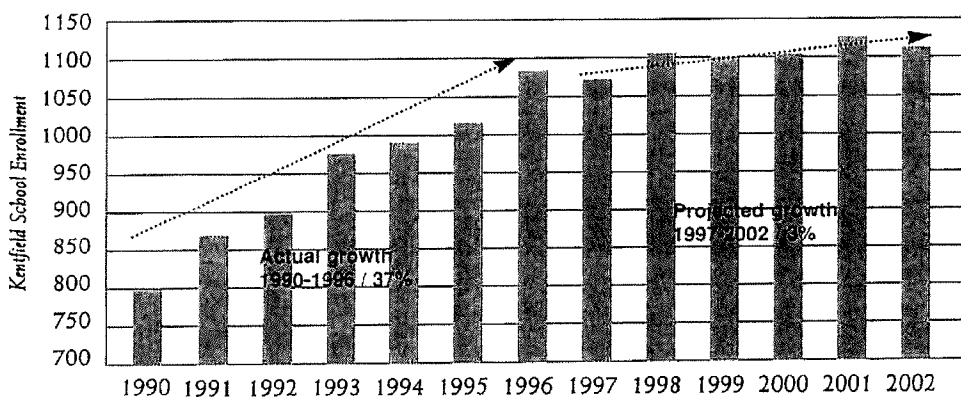
1992/93 Budget (@\$75/parcel)	\$100,506
<hr/>	
1995/96 Budget (@\$150/parcel)	\$198,605
<hr/>	
1995/96 Operations Budget	\$106,500



On a closing note, I would like to say that the GPOA Board has, for many years, been very fiscally conservative. Both the GPOA and CSA #16 maintain solid cash reserves, and the Board must approve any significant expenditure before the money is spent. The GPOA Board is frugal with its funding. As a CPA in San Francisco and the GPOA Treasurer for the past nine years, I will strive for a continued solid financial performance by the GPOA and CSA #16.

Phil Wenger
Phil Wenger, CPA
TREASURER, GPOA

SCHOOL NEWS



The excellence of the Kentfield School District strengthens our entire community. The reputation of our schools has attracted families to our area through the maintenance of property values, but also through the increase. Additionally, the schools create a community, bringing together families as we progress.

Bob Caine, Superintendent of the Kentfield School District provided the following update regarding our schools:

Q: What challenges face the Kentfield School District this year?

A: The dramatic increase in student population has created the needed renovation of aging facilities. The issues being faced. A Long Range Planning Committee consisting of parents, teachers and staff volunteers is currently working on a plan to address these issues.

GREENBRAE HOME SALES

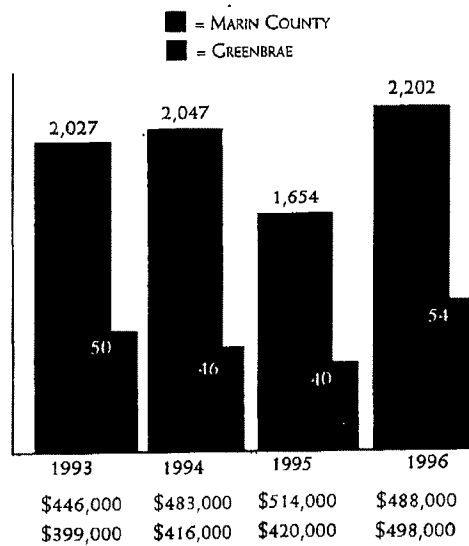
For the first time in five years, there is good news to report regarding California home sales. With reports of a stronger economy and higher consumer confidence, the number of single family home sales rose in Marin County as a whole and in Greenbrae specifically.

In 1996, 54 single family homes changed hands in Greenbrae. Sales prices ranged from \$850,000 to \$285,000. Of those 54 sales, 28 homes, or more than half, fell in a price range between \$400,000 - \$500,000.

Economists believe 1997 will in many ways be a replay of 1996:

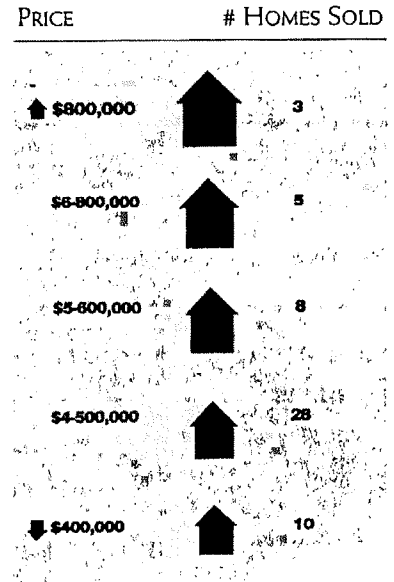
moderate growth will keep inflation levels low and let the Fed keep interest rates on hold as long as inflationary pressures remain in check.

NUMBER OF SINGLE FAMILY HOMES SOLD



AVERAGE SALE PRICE

\$446,000	\$483,000	\$514,000	\$488,000
\$399,000	\$416,000	\$420,000	\$498,000



Greenbrae Property Owners Association
(415) 461-7338

KSD) n of our ing in not their ive sense of local busi-

issues and provided a current assessment and some future recommendations. The Committee also developed a 3-5 year site utilization plan that may include adding more permanent facilities such as additional classrooms and a multi-purpose room at Bacich.

ool District, ool system:

Regarding enrollment, the Committee projected continued increases in enrollment through 2002, albeit at a fraction of the rate of growth earlier this decade. For example, from 1990-1996, enrollment expanded 37 percent. From 1997 - 2002, enrollment is anticipated to increase an additional 3 percent.

District

coupled with tw in imitce con- xamined these

This increase enrollment has allowed us to hire many new teachers and we are very excited about this influx of new staff into our schools.

Q: What has been the effect of the State Class Size Reduction Funding?

A: The additional state funding has enabled us to lower class sizes in the lower grades. Currently there are 20 or fewer children in Kindergarten and first grade sections. We think the lower class size may actually entice some private school students back to the public school system.

Q: What is the budget news for 1997?

A: Our annual budget this year is \$6,000,000. We receive a total of approximately \$820,000 from the parcel tax and \$500,000 from the Kentfield Schools Foundation. Funds from the community and parents total over 20% of our budget and make all the difference in the world in the programs Kentfield offers to the children in kindergarten through eighth grade.

Area (CSA #16). For 1996, these funds total approximately \$220,000. While this is a lot of money, I can't think of a better way to preserve and enrich the value of our Community.

The future of Greenbrae looks bright. In 1997 we will again ask you to approve our CSA #16 parcel tax of \$150. This is the same amount that was overwhelmingly approved four years ago and represents no increase or adjustment for inflation. Going forward, our capital spending committee sees no need to raise this amount even in the face of major projects planned for 1997.

The efforts of the GPOA Board, and your volunteer time and efforts, have made Greenbrae a better place to live and have also enhanced our property values. We expect that the next few years will be a period of improvement accompanied by strengthening real estate values. I am sure that you would agree with me that Greenbrae is a great place to live, and together we can make it better. Your GPOA Board, made up of volunteer neighbors, will continue their efforts to achieve this goal.



Timothy P. Pidgeon
PRESIDENT, GPOA

HISTORY & FACTS

Greenbrae was developed in the late 1940's by the Schultz Company and Burger Construction. Built on the site of the Greenbrae dairy ranch, the developers conceived a balanced model community complete with single family homes and commercial and professional uses. Greenbrae's ultimate success starts with this well-executed master plan. The homes were well-built, known for their generous foundations and laid out to take advantage of the mature native oaks and hillside views. The convenient San Francisco commute, near-perfect climate and attractive prices (\$10,500 for the first 2 bedroom homes offered in 1946) added to the original appeal of this post-war community. The Greenbrae Property Owners Association (GPOA), a non-profit corporation, was formed in 1948 by the early residents. Among other powers, the corporation was assigned all rights to enforce and administer the Covenants, Codes and Restrictions (CC & R's). The Board of Directors of the GPOA consisted of volunteer members from the community. Today the Board's primary tasks include the maintenance of the common landscaped areas, architectural review, maintaining a liaison with the City and County government and generally acting as an action group to respond to the needs of the community.

Population: 2,700

Distance to San Francisco: 11 miles

Education: The Kentfield School District includes 1 elementary and 1 middle school. High school students attend Redwood High School or the private Marin Catholic High School.

Shopping: The Bon Air Shopping Center is central to Greenbrae and includes a supermarket and approximately 25 shops. Larkspur Landing, situated directly across from the Ferry Terminal, includes shops, restaurants and a movie theater.

EXHIBIT J-1: CSA 16 EXPENDITURES FY06/07 TO FY15/16

Marin County Department of Parks		Actuals FY 2006-07	Actuals FY 2007-08	Actuals FY 2008-09	Actuals FY 2009-10	Actuals FY 2010-11	Actuals FY 2011-12	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Line item notes FY 2015-16
Expenditures												
Professional Services maint consultant, landscape architect, tree survey		\$ 36,983.00	\$ 78,781.45	\$ 27,396.13	\$ 21,853.17	\$ 31,619.25	\$ 22,177.16	\$ 23,927.00	\$ 61,000.00	\$ 13,050.00	\$ 38,650.00	maint consultant consulting LA
SB255 Property Tax Administration		\$ 720.00	\$ 869.00	\$ 923.00	\$ 1,030.00							
Department of Finance charges		\$ 2,422.00	\$ 2,434.00	\$ 2,430.00	\$ 2,430.00							
General Liability Insurance		\$ 786.30										
Insurance Premium - Other		\$ 843.50	\$ 843.50	\$ 785.15	\$ 766.32	\$ 766.49	\$ 764.07	\$ 790.77	\$ 831.15	\$ 829.73	\$ 796.47	
Utilities - electricity		\$ 523.44	\$ 504.57	\$ 495.05	\$ 522.80	\$ 530.63	\$ 549.78	\$ 611.71	\$ 503.66	\$ 459.53	\$ 485.88	electricity
Utilities - water		\$ 12,520.69	\$ 13,352.65	\$ 16,712.89	\$ 9,893.51	\$ 15,799.20	\$ 12,477.10	\$ 30,085.41	\$ 39,675.34	\$ 15,829.95	\$ 28,431.29	water + related expenses
Maintenance & Repair Services - Land & Buildings maint contractor, tree service, IPM, incidents, on-call		\$ 7,371.09	\$ 135,435.00	\$ 174,329.51	\$ 134,376.60	\$ 159,873.78	\$ 120,738.10	\$ 121,770.00	\$ 111,608.47	\$ 126,607.62	\$ 145,938.74	landscape maint Contract tree service work SOD + other treatments unexpected repairs
Grounds Maintenance park projects, landscape maint, trash, cleanup		\$ 6,193.00										
Rental equipment							\$ 77.23					
Miscellaneous Services		\$ 71,840.40	\$ 1,127.04		\$ 436.00			\$ 255.73				
Reprographic Services					\$ 30.00	\$ 110.38	\$ 399.71	\$ 401.78				
Publication and Legal Notices					\$ 93.00							
Electronic Supplies					\$ 659.19							
Office Supplies - Postage						\$ 21.16	\$ 23.37					
Maintenance and Repair Supplies - Land and Buildings												
Construction projects, selective pruning, contingency							\$ 4,131.05			\$ 6,860.00		
Miscellaneous Supplies				\$ 691.20		\$ 24.31	\$ 2,008.66		\$ 14,120.50	\$ 41,159.89	\$ 226,543.67	selected pruning medians project const funding
Expenses for Investment Management		\$ 50.83										
Printing Services							\$ 271.08	\$ 900.65			\$ 194.67	
DPW Real Estate Services									\$ 6,996.36			
Inter-fund Expense - Lands/Maint operations staff		\$ 1,083.00	\$ 1,080.00	\$ 7,583.00	\$ 3,583.00	\$ 2,666.00	\$ 3,013.00	\$ 3,013.00	\$ 4,629.00	\$ 5,108.00	\$ 5,157.00	operations staff
Inter-fund Expense - Parks administration, planning		\$ 5,030.52	\$ 5,028.00	\$ 8,261.00	\$ 1,882.00	\$ 4,534.00	\$ 10,265.00	\$ 17,619.00	\$ 28,648.00	\$ 19,997.00	\$ 11,871.00	planning staff (projects) administrative staff
Auditor charges		\$ 651.00	\$ 684.00	\$ 717.96	\$ 732.00	\$ 744.00	\$ 732.00	\$ 744.00	\$ 744.00	\$ 744.00	\$ 744.00	
Total FY Expenses		\$ 146,124.44	\$ 240,190.04	\$ 240,324.89	\$ 178,287.59	\$ 216,689.20	\$ 242,363.31	\$ 283,935.55	\$ 268,999.40	\$ 230,645.72	\$ 459,068.47	
Outstanding Purchase Orders still open at the end of the fiscal year		\$ 3,199.00	\$ 30,638.55	\$ 73,279.42	\$ (47,030.95)	\$ (27,415.17)	\$ 61,215.80	\$ (17,757.60)	\$ (39,468.06)	\$ 40,395.45		
Total Expenditures		\$ 149,323.44	\$ 270,828.59	\$ 313,604.31	\$ 131,256.64	\$ 189,274.03	\$ 303,579.11	\$ 266,177.95	\$ 229,531.34	\$ 271,041.17	\$ 459,068.47	

EXHIBIT J-2: CSA 16 REVENUES AND FUND BALANCE FY06/07 TO FY15/16

Marin County Department of Parks												
CSA 16 Budget Report (Fund 23260 - Greenbrae) August 2016												
Revenue / Income	Actuals FY 2006-07	Actuals FY 2007-08	Actuals FY 2008-09	Actuals FY 2009-10	Actuals FY 2010-11	Actuals FY 2011-12	Actuals FY 2012-13	Actuals FY 2013-14	Actuals FY 2014-15	Actuals FY 2015-16	Line item notes FY 2015-16	
Prop Tax Current/Secured	\$ 47,812.83	\$ 51,025.81	\$ 55,880.47	\$ 56,633.01	\$ 57,030.86	\$ 56,239.17	\$ 59,872.52	\$ 63,947.48	\$ 67,603.71	\$ 72,542.22		Secured Property Taxes
SB2557 Admin Basic Tax - DOF charges					\$ (1,100.00)	\$ (883.00)	\$ (962.00)	\$ (1,138.00)	\$ (1,070.00)	\$ (993.00)		
Prop Taxes-unitary	\$ 193.95	\$ 220.58	\$ 227.14	\$ 227.04	\$ 261.00	\$ 285.40	\$ 286.99	\$ 294.26	\$ 325.22	\$ 382.07		
Prop Tax Current/Unsecured	\$ 1,043.66	\$ 1,117.47	\$ 1,191.43	\$ 1,261.91	\$ 1,283.97	\$ 2,378.25	\$ 261.33	\$ 1,372.36	\$ 1,442.40	\$ 1,466.90		
Excess ERAF	\$ 11,884.00	\$ 18,957.00	\$ 14,460.00	\$ 16,226.00	\$ 14,962.00	\$ 14,469.00	\$ 13,918.00	\$ 14,696.00	\$ 14,689.00	\$ 14,335.21		
P/Y ERAF/Rverse REAF								\$ 3,366.51	\$ 741.09	\$ 784.59		
Prop Tax-Supp CY SE	\$ 1,712.09	\$ 1,610.21	\$ 1,057.18	\$ 544.92	\$ 610.08	\$ 618.85	\$ 858.99	\$ 1,435.52	\$ 1,857.41	\$ 1,906.35		
Supp Unsecured	\$ 13.43	\$ 28.30	\$ 17.80	\$ 12.03	\$ 5.49	\$ 8.93	\$ 4.58	\$ 32.03	\$ 24.06	\$ 23.04		
Prop Tax-Redemptions	\$ 127.66	\$ 92.20	\$ 90.34	\$ 66.65	\$ 50.68	\$ 54.29	\$ 48.21	\$ 33.44	\$ 52.82	\$ 30.02		
Prior Unsecured	\$ 54.89	\$ 69.73	\$ 57.20	\$ 61.72	\$ 96.74	\$ 77.10	\$ 60.14	\$ 52.22	\$ 107.44	\$ 54.25		
Spect Tax/Assmt-Prop Tx	\$ 181,650.00	\$ 182,250.00	\$ 182,250.00	\$ 182,250.00	\$ 182,100.00	\$ 182,100.00	\$ 181,950.00	\$ 181,650.00	\$ 181,650.00	\$ 180,287.63		Special Assessment Taxes
Admin Fee Special Tax - DOF charges					\$ (2,428.00)	\$ (2,428.00)	\$ (2,428.00)	\$ (2,422.00)	\$ (2,422.00)	\$ (2,422.00)		
Int on Pooled Invs	\$ 14,075.42	\$ 15,951.96	\$ 8,656.33	\$ 4,196.36	\$ 2,617.98	\$ 1,274.20	\$ 703.10	\$ 596.08	\$ 1,021.01	\$ 976.63		
Miscellaneous Revenue - combined total Int. Pool Invest-ER Prop Tax/Relief-HOPTR Fed-In/Lieu/Tx-Hs Misc Rev-Other	\$ 599.05	\$ 404.69	\$ 10,673.11	\$ 2,502.35	\$ 9,476.71	\$ 632.70	\$ 667.82	\$ 561.37	\$ 422.62	\$ 643.94		
FY 2005/06 Carryforward or Special Funding	\$ 247,229.64											
Total Revenue	\$ 506,396.62	\$ 271,727.95	\$ 274,561.00	\$ 263,981.99	\$ 264,967.51	\$ 256,826.89	\$ 255,241.68	\$ 264,477.27	\$ 266,444.78	\$ 270,017.85		
	\$ 357,073.18	\$ 357,972.54	\$ 318,929.23	\$ 451,654.58	\$ 527,348.06	\$ 480,595.84	\$ 469,659.57	\$ 504,605.50	\$ 500,009.11	\$ 310,958.49		Carry Forward To Next Year (incl. \$50,000 base reserve)

EXHIBIT J-3: CSA 16 BUDGET FY2016/17

**FY 2016/17 BUDGET CSA 16 GREENBRAE
NEW MUNIS FINANCIAL SYSTEM**

Org Code	Object	Object Desc	Expenditure	Revenue	
30817281	411030	PROPTAX-CURR UNSEC		\$ 1,442	
30817281	411110	PROP TAX-CURR SECURED		\$ 71,659	Regular Property Taxes
30817281	411115	PROP TAX-CURR SEC-UNI		\$ 196	
30817281	411125	PROP TAX CUR SEC SPL BEN TAX		\$ 181,650	Special Election Property Taxes
30817281	411210	SUPP PROP TAX-CURR		\$ 1,206	
30817281	411820	OTH TAX-EXCES ERAF		\$ 6,561	
30817281	441115	INVESTMT INCOME-INT POOLED		\$ 400	
30817281	441120	INVESTMT INCOME-ERAF INT		\$ -	
30817281	451910	STATE-HOMEOWNERS' PROP TAX RLF		\$ 207	
30817281	460120	TAX COL FEES ADM (CTRA)		\$ (3,492)	
30817281	521620	INSUR-EXCESS LIA AND SPL EVNT	\$ 850		insurance
30817281	521910	MAINT-BLDG AND IMPROVEMENT	\$ 200,000		landscape maint Contract tree service work SOD + other treatments unexpected repairs
30817281	522310	MISC EXPENSE	\$ 174,400		total construction monies for La Cuesta/Los Cerros/Corte Cayuga
30817281	522510	PROF AND SP SVS	\$ 58,600		maintenance consultant / consulting design LA / construction management
30817281	523510	UTILITIES	\$ 30,660		electricity water + related expenses
30817281	561110	INTERFUND EXPENSE	\$ 744		auditor
30817281	561195	INTERFD EXP LANDSCAPE MAINT	\$ 5,312		operations staff
30817281	561210	INTERFD EXP PARKS	\$ 21,244		LA/planning staff (projects) administrative staff
CSA 16 GREENBRAE CSA16 Total			\$ 491,810	\$ 259,829	

EXHIBIT K CSA 16 FY 2016/17 BUDGET SUMMARY

CSA 16 Budget FY 2016/17 Summary	
\$ 310,958.49	FY2015/16 Carryforward
\$ 259,829.00	FY2016/17 Estimated Revenue
\$ (50,000.00)	Required Base Reserve
\$ (491,810.00)	FY2016/17 Budgeted Expenditures (Maint + Projects)
\$ 28,977.49	FY2016/17 Estimated Carryforward

EXHIBIT M CSA 16 10-YEAR PROJECTIONS: FISCAL YEARS 2014/15-2023/24

COUNTY SERVICE AREA # 16 - EXPENSE AND REVENUE 10-YEAR PROJECTIONS																
	FY10/11	FY11/12	FY12/13	FY13/14	FY14/15	FY15/16	FY16/17	7-yr Average		FY17/18	FY18/19	FY19/20	FY20/21	FY21/22	FY22/23	FY23/24
	actual	actual	actual	actual	actual	actual	budget	budget	avg x 3%	avg x 3%						
Maint/recurring costs	\$169,157	\$165,406	\$173,904	\$206,926	\$189,486	\$222,809	\$283,810	\$283,810	\$201,642.56							
Projection Maint/recurring costs	\$169,157	\$165,406	\$173,904	\$206,926	\$189,486	\$222,809	\$283,810	\$283,810	\$207,692	\$213,923	\$220,340	\$226,950	\$233,759	\$240,772	\$247,995	
Current Secured Property Taxes +3%/yr	\$57,031	\$58,239	\$59,873	\$63,947	\$67,604	\$72,542	\$71,659	\$73,809	\$76,023	\$78,304	\$80,653	\$83,072	\$85,565	\$88,132		
Other Income	\$207,937	\$198,588	\$195,369	\$200,530	\$198,841	\$197,476	\$188,170	\$188,170	\$197,476	\$197,476	\$197,476	\$197,476	\$197,476	\$197,476		
Total Revenues	\$264,968	\$256,827	\$255,242	\$264,477	\$266,445	\$270,018	\$259,829	\$261,979	\$273,499	\$275,779	\$278,128	\$280,548	\$283,040	\$285,607		
Projection Maint/recurring costs	\$169,157	\$165,406	\$173,904	\$206,926	\$189,486	\$222,809	\$283,810	\$207,692	\$213,923	\$220,340	\$226,950	\$233,759	\$240,772	\$247,995		
Funds over Maint/recurring costs	\$95,810	\$91,421	\$81,338	\$57,552	\$76,959	\$47,209	-\$23,981	\$54,287	\$59,576	\$55,439	\$51,178	\$46,789	\$42,268	\$37,612		
Projects	\$47,532	\$76,957	\$108,712	\$62,074	\$41,160	\$231,932	\$208,000	?	?	?	?	?	?	?	?	?
End of Year Fund Balance	\$527,348	\$480,596	\$469,660	\$504,606	\$500,009	\$310,958	\$78,977	\$83,264	\$92,840	\$88,280	\$99,458	\$96,247	\$88,515	\$76,127		
Required Minimum Balance for Payments	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000		
Available Fund Balance	\$477,348	\$430,596	\$419,660	\$454,606	\$450,009	\$260,958	\$28,977	\$33,264	\$42,840	\$48,280	\$49,458	\$46,247	\$38,515	\$26,127		
Note 1	Assume a 3% annual increase revenues & expenses															
Note 2	FY16/17 Budget Numbers, not Actuals															

Exhibit N

COUNTY SERVICE AREA #16

PROPOSED ASSESSMENT INCREASES - 2016

2015/16 CSA 16 Revenue: \$270,018 @ \$150/parcel (increase due to added Ad Valorem tax)

2015/16 CSA 16 Budget:	Operations	\$222,809 (82.5%)
	Capital Improvements	\$47,209 (17.5%)

Add \$100 to assessment = $\$100 \times 1,200 = \$120,000$ or \$167,209 annually for capital improvements

Add \$150 to assessment = $\$150 \times 1,200$ or \$180,000 or \$227,209 annually for capital improvements

Add \$200 to assessment = $\$200 \times 1,200$ or \$240,000 or \$287,209 annually for capital improvement projects

The above increases are 66%, 100% and 133%. Home values in Greenbrae have more than tripled since the last assessment increase in 1993.

2016 Home Sales Prices in Greenbrae

<u>Address</u>	<u>Price</u>	<u>Date Sold</u>	<u>Type</u>
5 Eliseo	\$1,350,000	August 31, 2016	4 br 2 ba
31 Via La Cumbre	\$1,345,000	August 24, 2016	3 br 2 ba
70 Corte Toluca	\$1,400,000	August 19, 2016	3 br 3 ba
355 Vista Grande	\$1,750,000	August 18, 2016	3 br 3 ba
359 Los Cerros	\$1,950,000	August 15, 2016	3 br 2+ba
10 Corte Comoda	\$1,125,000	August 12, 2016	3 br 3 ba
26 Bretano Way	\$1,225,000	July 29, 2016	4 br 2 ba
140 Via Lerida	\$2,250,000	July 22, 2016	3 br 3 ba
236 N Almenar	\$1,502,500	July 11, 2016	3 br 2 ba
27 Corte Morada	\$1,420,000	May 17, 2016	3 br 2 ba
9 Los Cerros	\$2,795,000	May 9, 2016	5 br 5 ba
170 Eliseo	\$1,536,000	May 5, 2016	3 br 2 ba
25 Corte Sereno	\$1,500,000	April 25, 2016	3 br 2 ba
200 Via Lerida	\$1,900,000	March 4, 2016	4 br 3 ba
115 Via La Cumbre	\$1,234,000	Feb 25, 2016	3 br 2 ba
83 Cielo	\$2,350,000	Feb 19, 2016	4 br 3 ba
88 Almenar	\$1,350,000	Feb 18, 2016	3 br 2 ba
398 Via La Paz	\$1,500,000	Jan 19, 2016	4 br 3 ba
Average Price	\$1,637,888		