

DATE: January 09, 2020
TIME: 10:00 a.m.
PLACE: Transportation Authority of Marin
900 Fifth Avenue, Suite 100, San Rafael, California

BOARD MEETING AGENDA

- A. Board Meeting Minutes of November 14, 2019**
- B. Report from Executive Officer (Frank)**
- C. Public Comment**
Anyone wishing to address the Board on matters not on the posted agenda may do so. Each speaker is limited to two minutes. As these items are not on the posted agenda, the Executive Officer and members of the Board may only respond briefly but topics may be agendaized and taken up at a future meeting. Public input will be taken as part of each agendaized item.
- D. MCSTOPPP Update and Fiscal Year 2020-2021 Proposed Budget (Carson)**
- E. Annual Fiscal Year 2018-2019 Financial Statement and Auditor's Report (Frank)**
- F. Streetlight Maintenance Upcoming Contract Development Process (Frank)**
- G. MGSA FY 2019-20 Work Plan Status and Input on FY 2020-21 Work Plan (Frank)**
- H. MGSA Executive Officer Recruitment and Article 9.3 of MGSA JPA Agreement**

CLOSED SESSION

- I. Closed Session pursuant to Government Code Section 54957(b)(1), PUBLIC EMPLOYMENT, Title: Executive Officer**
- J. Closed Session pursuant to Government Code Section 54957(b)(1), PUBLIC EMPLOYEE PERFORMANCE EVALUATION, Title: Executive Officer**

OPEN SESSION

Report out from Closed Session

K. Adjournment

NEXT SCHEDULED MEETING: March 12, 2020

Distribution: Clerk to the Board of Supervisors for posting; City/Town Managers/County Administrator; Novato City Clerk (w/minutes); Dave Byers, General Counsel; Wayne Bush; Jeff Rawles; Bruce Anderson; Eric Dreikosen; Madeline Thomas.

Note: The Board may establish and make appointments to committees regarding any item on the Agenda.



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415 446 4428
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BOARD MINUTES FOR MEETING OF NOVEMBER 14, 2019

The meeting came to order in the offices of the Transportation Authority of Marin, 900 5th Street, San Rafael at 10:05 a.m.

MGSA Board Members Attending: Vice President Craig Middleton and Members Andy Poster, Sean Condry, and Adam McGill were present. President Angela Nicholson and Members Greg Chanis and Jim Schutz were absent.

Program Contractors Attending: Executive Officer Michael Frank, General Counsel Dave Byers, and Jeff Rawles.

A. Board Meeting Minutes of August 29, 2019 and October 14, 2019 Special Meetings

Motion by Condry, seconded by McGill to approve both sets of minutes for the two Special Meetings. Motion was approved 4 – 0 – 3 with Nicholson, Chanis, and Schutz absent.

B. Report from Executive Officer

The Executive Officer reported on activities since the last meeting. In particular, he mentioned:

- an upcoming meeting with a couple members of the MTA Board;
- an upcoming day with a records expert to purge old files; and
- continued work on the process related to processing telecommunication applications.

C. Public Comment

There was no public comment.

D. Taxicab Regulation Program Written Update

The Board was provided a written and verbal update of activities since the last Board meeting by Jeff Rawles. No action was taken.

MGSA Board Meeting Minutes for November 14, 2019

E. MarinMap Program Update

The Board was provided with a written update by Wayne Bush. No action was taken.

F. MCSTOPPP Program Update (Carson)

The Board was provided a verbal update of the MCSTOPPP Program for the 2019/20 Fiscal Year by Rob Carson, Program Manager. No action was taken.

G. Election of New Officers

Motion by Poster, seconded by Condry to: 1) elect Craig Middleton as President of the MGSA Board, and 2) elect Greg Chanis as Vice President for calendar year 2019. Motion was approved 4 – 0 with Nicholson, Chanis, and Schutz absent.

H. 2017 MGSA Board Meeting Schedule (Frank)

Informational item but no significant feedback for any changes at this point in time.

I. Adjournment

The meeting adjourned at 10:35 a.m.


Michael S. Frank, Executive Officer



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MEMORANDUM

DATE: January 9, 2020
TO: MGSA Board of Directors
FROM: Michael S. Frank, Executive Officer
SUBJECT: MCSTOPPP Fiscal Year 2020-2021 Proposed Budget

Recommendation

Rob Carson, MCSTOPPP Program Manager, has prepared the FY 2020-21 MCSTOPPP budget for review by the MGSA Board and a recommendation to the Board of Supervisors. Staff recommends adoption of the proposed budget by the Marin County Board of Supervisors by Resolution.

Discussion

The attached memorandum and attachments from Mr. Carson reviews the proposed budget in detail. In summary, the Fiscal Year 2020-2021 budget increases member contributions by a total of \$20,000 from this fiscal year, decreases total expenditures by \$2,233 vs. prior year budget, anticipates utilizing \$110,331 from reserves to balance the budget, and projects a year-end fund balance of \$320,681.

Staff discussed future permit costs and requirements, and a strategy to minimize fluctuation and significant annual increases to jurisdictions. MGSA staff is supportive of the recommended budget. Mr. Carson will be at the January 9, 2020 Board Meeting to discuss the budget and answer questions of the Board.

Attachments

- **D1 through D4** - Fiscal Year 2020-2021 Proposed MCSTOPPP Budget Memorandum and Exhibits
- **D5** - Draft MCSTOPPP Budget Resolution 2020-01, titled "FY 2020-21 MCSTOPPP BUDGET"



Marin County Department of Public Works
Marin County Stormwater Pollution Prevention Program
P.O. Box 4186 San Rafael, CA 94913-4186
3501 Civic Center Dr. #304
Tel. (415) 473-6528 Fax (415) 473-2391
www.mcstoppp.org

Member Agencies: Belvedere
Corte Madera
County of Marin
Fairfax
Larkspur
Mill Valley
Novato
Ross
San Anselmo
San Rafael
Sausalito
Tiburon

Date: January 09, 2020
To: Marin General Services Authority Board
From: Rob Carson, MCSTOPPP Program Manager
Subject: Proposed MCSTOPPP Fiscal Year 2020-2021 (FY 20-21) Budget

Recommendation: Accept report and recommend approval of Proposed FY 20-21 MCSTOPPP Budget.

Introduction:

Thank you for this opportunity to present the Proposed FY 20-21 MCSTOPPP budget. Your participation in the Marin County Stormwater Pollution Prevention Program (MCSTOPPP) provides great value to the member jurisdictions and helps protect the environment and ensure compliance with the Phase II Stormwater Permit in a cost-effective manner.

Discussion

The Marin County Flood Control and Water Conservation District, a special district under the County Board of Supervisors (BOS), administers MCSTOPPP through a Joint Exercise of Powers Agreement. The County BOS adopts MCSTOPPP's annual budget each June, after the budget is reviewed and recommended to the Flood Control District BOS by the MGSA Board.

Fiscal Year 17-18 was the fifth year of a five-year permit term for the statewide Phase II stormwater permit. Until a new permit is issued, Marin's municipal permittees must continue to implement existing permit requirements. We had been anticipating reissuance in late 2019, but the state's reissuance schedule now projects an adoption hearing in Spring 2021.

The delay in reissuance has enabled MCSTOPPP to use existing staff and consultant resources to focus on engaging with the state regulators on drafting permit language for the next issuance, as well as to proceed with trash control planning projects to help inform local municipal implementation efforts.

MCSTOPPP will continue to follow the reserve recommendations of the MGSA Board and MCSTOPPP Budget Subcommittee to maintain at least a 5% operating reserve, which currently also includes \$100,000 in contingency funding provided in FY 17-18 for unanticipated permit compliance and grant related projects. This reserve funding will not be appropriated into the annual MCSTOPPP budget unless through recommendation from the MGSA Board to the Flood Control District BOS.

When comparing the proposed FY 20-21 budget to the previous year the following should be noted:

- **Professional Services** – The proposed FY 20-21 budget includes a modest decrease in professional and consultant services. For the past two years, MCSTOPPP has underspent proposed budget for consultant support related to some trash control and TMDL planning due to delays in the development of the regulatory framework and permit language. Technical and regulatory support for permit negotiations and preliminary research and assessment of pending TMDL requirements and regulatory programs are anticipated to be slightly higher during the 2020-21 fiscal year than in the previous two years.
- **Staff Salaries** – Relatively little change over revised FY 19-20 budget. Cost of living adjustments of 3% in FY 19-20 and 2.5% in FY 20-21 are part of negotiated staff contracts. Staff salary costs include benefits and direct overhead.
- **Agency Contributions** – Roughly 2.5% increase in FY 20-21 proposed member agency contributions over FY 19-20. The increase anticipates new or expanded permit requirements beginning as early as the end of FY 20-21 that have been communicated by the regulators. By increasing municipal contributions gradually over the next few years, the impact to local municipal budgets for new projects and programs can be absorbed progressively, and the reserve funds can be used to supplement budgets to meet needs.
- **Reserve Funds** – The reserve fund, including the \$100,000 contingency established in FY 17-18, has a larger than anticipated balance due mostly to delays at the state level on regulatory development, particularly related to the trash amendments. The proposed FY 20-21 budget includes the use of over 27% of these funds while still maintaining a robust operating reserve to allow for unanticipated permit compliance or grant-related costs. This will allow for MCSTOPPP to keep increases to member agency contributions more even over the next three-to-five years to meet anticipated programmatic and regulatory demands.

The proposed budget includes a contribution from MCSTOPPP member agencies of \$800,000. This contribution is supplemented by just over \$110,331 in MCSTOPPP reserve funds to balance the proposed \$916,831 in projected expenses. The use of reserve funds beyond those proposed for use to balance the FY 20-21 budget would only be appropriated into the MCSTOPPP budget by the Flood Control District Board after MCSTOPPP receives a recommendation from your Board.

Exhibit C below lists the individual MCSTOPPP contribution amounts by agency for the proposed FY 20-21 MCSTOPPP budget.

MCSTOPPP staff will notify Marin's finance directors of the MCSTOPPP municipal contribution amounts upon receiving a recommendation from the MGSA Board each Spring. MCSTOPPP may also communicate information about the fiscal impacts and timing of future requirements in this notification.

Table 1 summarizes the proposed FY 20-21 budget and the FY 19-20 adopted budget and projected actuals. The budget detail is available in Exhibit A below.

Table 1

MCSTOPPP Revenues, Expenditures and Fund Balances	FY 19-20 Adopted Budget	FY 19-20 Revised Budget	FY 19-20 Projected Actuals	FY 20-21 Proposed Budget
Revenues				
Interest	\$ 500	\$ 500	\$ 8,800	\$ 6,500
Total Contribution to MCSTOPPP	\$ 780,000	\$ 780,000	\$ 780,000	\$ 800,000
Miscellaneous Revenue (partners, grants, events)	\$ 1,000	\$ 1,000	\$ 0	\$ 0
Total Revenues	\$ 781,500	\$ 781,500	\$ 788,800	\$ 806,500
Expenditures				
Memberships and Regional Projects	\$ 95,000	\$ 95,000	\$ 92,027	\$ 95,000
Professional Services	\$ 289,300	\$ 214,183	\$ 146,800	\$ 215,400
Miscellaneous Expenses	\$ 25,400	\$ 25,400	\$ 18,850	\$ 20,000
MCSTOPPP Fully Weighted Staff Salaries	\$ 498,000	\$ 573,118	\$ 546,000	\$ 575,067
Indirect County Overhead (negotiated amount)	\$ 11,364	\$ 11,364	\$ 11,364	\$ 11,364
Total Fiscal Year Expenditures	\$ 919,064	\$ 919,064	\$ 815,041	\$ 916,831
Net Operating Budget				
Reserve needed to balance budget	\$ (137,564)	\$ (137,564)	\$ (26,241)	\$ (110,331)
Ending Fund Balance				
Available Reserve (Unrestricted Fund Balance)	\$ 242,302	\$ 242,302	\$ 431,012	\$ 320,681
Total Ending Fund Balance	\$ 242,302	\$ 242,302	\$ 431,012	\$ 320,681

*The reserve amounts shown for the current and proposed FY are based on best available information pending the final audit of MCSTOPPP's past FY financial statements.

Projected Program Needs FY 21-22 and Beyond

The Regional Water Quality Control Board (RWQCB) has communicated to MCSTOPPP and other Bay Area Phase II stormwater permittees that they will include additional requirements related to the TMDLs for Polychlorinated Biphenyls (PCBs) and Mercury into future permit issuances. These requirements will include monitoring, reporting, source control as well as green infrastructure planning elements and will likely result in significant program cost increases over the course of the next 5-year permit term. The RWQCB has agreed to explore options for including these TMDL requirements into the statewide Phase II permit rather than requiring Marin municipalities to join the Phase I Municipal Regional Permit. Marin permittees should anticipate costs for stormwater compliance to increase significantly in FY 21-22 and beyond to account for future TMDL and trash control requirements.

Attachment: Exhibit A - Proposed FY 20-21 MCSTOPPP Budget

Exhibit B – Budget Category Definitions

Exhibit C – Proposed MCSTOPPP municipal contribution amounts by agency

C (by email): Raul Rojas, Director of Marin County Public Works
Ernest Klock, Assistant Director of Marin County Public Works
Michael Frank, Executive Director, Marin General Services Authority
Marin Public Works Association
Municipal Stormwater Coordinators

	A		B		C		D		E	
MCSTOPPP Revenues, Expenditures, and Fund Balances	FY 18-19		FY 19-20		FY 19-20 Revised		FY 19-20		FY 20-21	
	Approved Budget	FY 18-19 Actuals	Approved Budget	Budget	Projected Actuals	Projected Actuals	Projected Actuals	Proposed		
Beginning Fund Balance										
Restricted Fund Balance (encumbered in prior fiscal year)	<i>TBD</i>	\$58,066.24	<i>tbd</i>	<i>tbd</i>	\$45,313.47			<i>tbd</i>		
Unrestricted Fund Balance	\$252,303	\$349,815	\$379,866	\$379,866	\$457,253			\$431,012		
Total Beginning Fund Balance*	\$252,303	\$407,881	\$379,866	\$379,866	\$502,567			\$431,012		
Revenues										
Interest	\$500	\$10,814	\$500	\$500	\$8,800			\$6,500		
Total Contribution to MCSTOPPP	\$750,000	\$750,000	\$780,000	\$780,000	\$780,000			\$800,000		← Total Contribution
Miscellaneous Revenue (partners, grants, events)	\$1,000		\$1,000	\$1,000	\$0			\$0		
Total Revenues	\$751,500	\$760,814	\$781,500	\$781,500	\$788,800			\$806,500		← Total Revenue
Expenditures										
Total Expenditures	\$790,672	\$711,442	\$919,064	\$919,064	\$815,041			\$916,831		
MCSTOPPP Labor (full cost)										
<ul style="list-style-type: none"> Plan for FY 20-21: 75% Program Administrator, 95% Engineering Assistant, 50% Engineering Technician, 5% GIS Specialist, 5% Planner Estimated County costs for taxes and benefits: 53.2% County DPW indirect overhead: supplies, support, phone, office space, computer leases, maintenance, and administration: 16.49% Cost of Living Adjustment (FY21): 2.5% 	\$496,290	\$507,759	\$498,000	\$573,118	\$546,000			\$575,067		← Labor
Marin County A87 Indirect Cost Allocation (negotiated amount)	\$11,364	*	\$11,364	\$11,364	\$11,364			\$11,364		← Indirect County Overhead
Professional Services										
<ul style="list-style-type: none"> Consultant assistance: technical, regulatory, & grant assistance Reporting and training Environmental Education (STRAW) Pesticide reduction outreach (Our Water Our World) Public Education and Outreach Administrative (financial audit) 	\$171,870	\$103,657	\$289,300	\$214,183	\$146,800			\$215,400		← Professional Services
<i>Professional Services carry forward encumbrances from Previous FY</i>	<i>tbd</i>	<i>\$58,066.24</i>	<i>45,313.47</i>	<i>45,313.47</i>	<i>45,313.47</i>			<i>tbd</i>		
<i>Professional Services Total (carry forward from Previous FY included in total)</i>	<i>\$171,870.00</i>	<i>\$161,723.24</i>	<i>334,613.47</i>	<i>259,495.97</i>	<i>192,113.47</i>			<i>tbd</i>		
Expenditures (continued)										
Memberships and Regional Projects										
<ul style="list-style-type: none"> San Francisco Bay Regional Monitoring Program (SFEI) Bay Area Stormwater Management Agencies Association (BASMAA) (dues and regional projects) North Bay Watershed Association (NBWA) California Stormwater Quality Association (CASQA) 	\$91,148	\$89,912	\$95,000	\$95,000	\$92,027			\$95,000		← Memberships, Regional Projects, Collaboration

A B C D E

MCSTOPPP Revenues, Expenditures, and Fund Balances	FY 18-19		FY 19-20		FY 19-20	FY 20-21	
	Approved Budget	FY 18-19 Actuals	Approved Budget	FY 19-20 Revised Budget	Projected Actuals	Proposed	
Miscellaneous Expenses							← All Misc. Expenses
• Direct Program Expenses for: Supplies, services, office, prof. dev't., travel, computer, printing	\$20,000	\$10,114	\$25,400	\$25,400	\$18,850	\$20,000	
Mobile Device (Cell Phones and field tablets)	\$1,500.00		\$2,000.00	\$2,000.00	\$750.00	\$1,000.00	Mobile Phones
MiscEX-BGT (Miscellaneous Services)	\$5,000.00	\$1,725.00	\$7,000.00	\$7,000.00	\$5,000.00	\$5,000.00	Misc. Services
Office expense (supplies)	\$1,500.00		\$1,600.00	\$1,600.00	\$700.00	\$1,000.00	Office Supplies
Printing (education, outreach, workshops)	\$4,000.00	\$3,795.00	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00	Printing services
Print binding		\$951.00					
Equipment - Copier/printer/scanner rental	\$2,000.00	\$1,441.00	\$3,000.00	\$3,000.00	\$2,000.00	\$2,000.00	Office Copier
Minor Equipment (misc supplies: workshop supplies and food, field equipment, tarps for secured loads events, OWOW outreach supplies)	\$3,000.00	\$172.00	\$3,500.00	\$3,500.00	\$2,000.00	\$2,000.00	Misc. Supplies
EDU TRN - Professional Development	\$1,500.00	\$1,013.00	\$2,000.00	\$2,000.00	\$2,100.00	\$2,500.00	Professional Dev't
Transportation & Travel (includes 523415; 523425; 523430; 523440)	\$1,000.00	\$1,017.00	\$1,800.00	\$1,800.00	\$1,800.00	\$2,000.00	Transportation & Travel
Computer lease charge	\$400.00	\$0.00	\$500.00	\$500.00	\$500.00	\$500.00	Staff Computer Lease
Total Expenditures	\$790,672	\$711,442	\$919,064	\$919,064	\$815,041	\$916,831	
Ending Fund Balance (estimated for FY 19-20 and FY 20-21)							
Available Reserve ² (Unrestricted Fund Balance)	\$213,131	\$457,253	\$242,302	\$242,302	\$431,012	\$320,681	← Reserve Fund
Total Ending Fund Balance	\$213,131	\$457,253	\$242,302	\$242,302	\$431,012	\$320,681	
Reserve used to balance budget (as planned/authorized)	\$39,171.74	-\$49,372.00	\$137,564.00	\$137,564.00	\$26,241.00	\$110,331.00	← Reserve to balance budget

*The reserve amounts shown for the current and proposed FY are based on best available information pending the final audit of MCSTOPPP's past FY financial statements.

Marin Countywide Stormwater Program
Fiscal Year 2020-2021 Budget

Exhibit B
MCSTOPPP Budget Category Definitions
<p>MCSTOPPP Labor: Program staff are employees of the County of Marin Department of Public Works. MCSTOPPP Labor line item includes the direct salary and benefits costs in addition to DPW indirect overhead.</p> <ul style="list-style-type: none"> • Estimated costs for Taxes and Benefits is +53.2% for FY19-20. • Public Works Departmental Indirect Overhead* is 16.49% for FY19-20 and includes departmental overhead for support staff, supplies, phone systems, office space, support computers, maintenance and administration. <p>*This category <u>does not include</u> A87 Indirect Cost Allocation budgeted amount for FY 2019-20, see separate 'Marin County A87 Indirect Cost Allocation' category.</p>
<p>Professional Services: Includes both Professional and Trade Services as applicable. Professional Services include technical, environmental, engineering, financial consultants as well as many other special services. Trade Services include services of tradespersons and some maintenance and monitoring work.</p>
<p>Memberships, Regional Projects, Collaboration: MCSTOPPP participation in and support for regional or statewide programs and associations that advance collaborative efficiencies in program implementation or policy.</p>
<p>Miscellaneous Expenses: Direct, itemized programmatic expenses for supplies and services, including: office supplies, communication, web services, travel, printing, copier, computers, licenses and equipment.</p>
<p>Marin County A87 Indirect Cost Allocation: Costs include A87 Indirect Cost Allocation charges from the County Department of Finance. MCSTOPPP is charged a negotiated overhead cost in accordance with the County's Fiscal Policy and as allowed by the federal Office of Management and Budget (OMB) Circular 2 CFR Part 200. This cost is in addition to the direct charges for staff labor, professional services, utilities and construction trade services. The State Controller's Office formally reviews and approves the Countywide Cost Allocation Plan for indirect costs from sixteen categories such as accounting, legal counsel, payroll, collections and employee relations (HR) and the following specific services:</p> <ul style="list-style-type: none"> • County Counsel • Risk Management • Department of Finance • Information Systems & Technology • County Management and Budget • Building Maintenance • Printing Services • County Garage • Landscape Maintenance

Marin Countywide Stormwater Program
Fiscal Year 2020-2021 Budget

Reserve Funds:

The unallocated MCSTOPPP fund balance. MCSTOPPP will maintain at least a 5% operating reserve in each annual budget to allow for operational flexibility. Reserve Funds also includes the contingency fund of \$100,000 that was established in FY 17-18 to bolster costs associated with unexpected regulatory demands or grant projects. Reserve funds will not be appropriated into the annual MCSTOPPP budget unless through recommendation from the MGSA Board to the Flood Control District Board of Supervisors.

Total Contribution:

The financial contribution by MCSTOPPP member agencies to the MCSTOPPP annual budget. Municipal shares of the total contribution are calculated using a weighted formula using population for the County's share and both population and area for the cities' and towns' share.

County Share = Population of unincorporated Marin County/Total population of Marin County

Each City/Town Share = [1-County Share] * [[0.5(Area)/Sum of City Areas] + [0.5(Population)/Sum of City Populations]]

Exhibit C
Municipal and County Contribution, Shares and Formula
Proposed for Fiscal Year 2020-2021

Municipality	AREA (sq. mi.)	*Current Population	20-21 SHARE	Prior Year FY 19-20 Contributions	FY 2020-2021 Proposed Contributions	Change from FY 19-20
Belvedere	0.49	2,148	0.007	\$5,213.26	\$5,374.66	\$161.41
Corte Madera	3.9	10,047	0.040	\$31,214.90	\$32,051.60	\$836.69
Fairfax	2.7	7,721	0.029	\$22,473.40	\$23,354.19	\$880.78
Larkspur	3.05	12,578	0.040	\$31,062.99	\$32,249.12	\$1,186.12
Mill Valley	4.67	14,675	0.053	\$41,726.27	\$42,403.43	\$677.16
Novato	27	54,115	0.248	\$194,006.24	\$198,400.22	\$4,393.97
Ross	1.4	2,526	0.012	\$9,622.71	\$9,861.42	\$238.72
San Anselmo	2.5	12,902	0.038	\$29,712.76	\$30,377.97	\$665.21
San Rafael	17.3	60,046	0.207	\$162,291.31	\$165,729.94	\$3,438.63
Sausalito	2.2	7,416	0.026	\$19,918.61	\$20,740.87	\$822.26
Tiburon	3.3	9,362	0.036	\$28,117.52	\$28,430.22	\$312.70
County of Marin	94.19	69,343	0.264	\$204,640.03	\$211,026.37	\$6,386.33
Total	162.7	262,879	1	\$780,000.00	\$800,000.00	\$20,000

*Population figures based on most recent (1/1/2019) State Department of Finance estimates.
(2010 Census Benchmark).

Follow link (accessed 12-31-19):

<http://www.dof.ca.gov/Forecasting/Demographics/Estimates/E-1/>

Formula for Calculating Contributions to MCSTOPPP

County Share = $\frac{\text{Population of unincorporated areas within Marin County}}{\text{Total population within Marin County}}$

Each City/Town Share = $\frac{(1.00 - \text{County Share}) 0.5(\text{Area}) + 0.5(\text{Population})}{\sum \text{City Areas} \quad \sum \text{City Population}}$

The "Alameda Formula" was selected as the simplest method of allocation for determining each municipality's contribution to MCSTOPPP. This formula was recommended to Marin's City Managers who approved its use in 1992. It has worked well in Alameda County and is easy to use. The County's share is calculated solely on the basis of population. A weighted formula using population and area is used for the cities.



**MARIN GENERAL SERVICES AUTHORITY
FY 2020-21 MCSTOPPP BUDGET
RESOLUTION 2020 - 01**

WHEREAS, the staff of the Marin County Stormwater Pollution Prevention Program (MCSTOPPP) has prepared a draft FY 2020-21 Budget; and

WHEREAS, the MGSA Board of Directors has the responsibility to review and recommend approval of the budget to the Marin County Board of Supervisors; and

WHEREAS, on January 9, 2020 the MCSTOPPP staff presented the FY 2020-21 Budget to the MGSA Board; and

WHEREAS, the MGSA Board reviewed and discussed the draft budget at its January 9, 2020 meeting.

NOW THEREFORE, BE IT RESOLVED, that the MGSA Board of Directors recommends to the Marin County Board of Supervisors approval of the FY 2020-21 MCSTOPPP Budget as presented to the MGSA Board of Directors and as summarized on Exhibit A.

Adopted this 9th day of January 2020.

Ayes: Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

Noes: Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

Absent: Alilovich, Chanis, Condry, McGill, Middleton, Nicholson, Poster

President, MGSA Board of Directors

Attested By:

Michael S. Frank
Executive Officer



Attachment D5 - Exhibit A
 MCSTOPPP FY 2020-21
 Budget Summary

Description	Proposed FY 2020-21 MCSTOPPP Budget
Est Beginning Fund Balance	\$431,012
Expenses	
Salaries and benefits	575,067
Services and supplies	330,400
County Indirect overhead	11,364
Total Expenses	\$916,831
Revenues	
Municipal contribution	800,000
Miscellaneous revenue and interest	6,500
Total Revenues	\$806,500
MCSTOPPP reserve needed to fund expenses	(110,331)
Ending Fund Balance	\$320,681



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mgsastaff@marinjas.org

MEMORANDUM

DATE: January 9, 2020

TO: MGSA Board of Directors

FROM: Michael Frank, Executive Officer

SUBJECT: Annual Fiscal Year 2018 – 2019 Financial Statement and Audit Report

Recommendation:

Accept the Annual Financial Statement and Audit Report for Fiscal Year 2018 – 2019 prepared by John Maher Accountancy.

Background:

John Maher Accountancy has prepared the Annual Financial Statement and Audit Report for the 2018 – 2019 fiscal year. There is nothing of particular note in the document itself.

As part of the audit engagement and contracted deliverables is an annual internal control letter for the information of the Board and Management. The Auditor identified one issue whereby a server was purchased by the County team contracted by MGSA to administer the MarinMap Program in one fiscal year and not placed in MGSA's financials until the next fiscal year. An invoice for reimbursement of the server cost was not sent by the County in a timely manner due to staffing changes and the lack of an invoice was not recognized by MGSA prior to the closing of the books in FY 2017-18. Specifically, a computer server for MarinMap that was purchased in October 2017 for \$37,825 was not recorded in FY 2017-18.

The Auditor makes the following recommendation: *"We recommend that management request that vendors submit invoices earlier and that management make estimates of unbilled expenses incurred based on available information."*

Attachment

1. E1 - Maher Accountancy Cover Letter
2. E2 - Fiscal Year 2018 – 2019 Financial Statements and Auditor's Report
3. E3 - Maher Accountancy Auditor Communication Regarding Internal Control



November 27, 2019

To the Board of Directors
Marin General Services Authority

We have audited the financial statements of the Marin General Services Authority for the year ended June 30, 2019, and have issued our report thereon dated November 27, 2019. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 1, 2019, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Marin General Services Authority are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during year. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no significant estimates used in preparing the financial statements.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.



Board of Directors
November 27, 2019
Page 2 of 3

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

- Because MGSA's general ledger is maintained for each fund according to the modified accrual basis of accounting, we recommended adjustments to allow for the presentation of the government-wide financial statements on the full accrual basis since generally accepted accounting principles require that both presentations be made in the financial statements.
- MGSA's general ledger was maintained on the cash basis for the AVA fund. We proposed adjustments to account for revenues and expenditures that were received/paid after June 30, 2019, that related to fiscal year 2018-19.
- A prior period adjustment was proposed as MGSA recorded the acquisition of a computer server in an incorrect fiscal year.

Any other misstatements detected as a result of audit procedures and corrected by management were immaterial, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 27, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Board of Directors
November 27, 2019
Page 2 of 3

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention. In a separate letter, we identified a deficiency in MGSA's internal control to be a material weakness.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors and management of Marin General Services Authority and is not intended to be and should not be used by anyone other than these specified parties.

Maher Accountancy

MARIN GENERAL SERVICES AUTHORITY

FINANCIAL STATEMENTS AND AUDITORS' REPORT
YEAR ENDED JUNE 30, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Marin General Services Authority

We have audited the accompanying financial statements of the governmental activities of the Marin General Services Authority (Authority) as of and for the year ended June 30, 2019, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Authority as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of member contributions is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of member contributions is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The schedule has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not present an opinion or provide any assurance on it.

Maher Accountancy

November 27, 2019

MARIN GENERAL SERVICES AUTHORITY

555 Northgate Dr., Suite 102
San Rafael, CA 94903

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis provides an overview of the Marin General Services Authority (MGSA) financial activities for the fiscal year ended June 30, 2019. Please read it along with the Authority's financial statements, which begin on page 8.

FINANCIAL HIGHLIGHTS

The Authority's net position is \$371,000, an increase of \$46,000 from the prior year. Total revenues increased by \$96,000 and total expenses increased by \$57,000. MGSA recorded a net prior period adjustment of approximately \$6,000 related to a computer server.

Budgetary comparison schedules are found starting on page 23. Those schedules indicate we had a negative net variance of \$56,000 in the General Fund, a positive net variance of \$4,000 in the Abandoned Vehicle Abatement Fund, and a positive net variance of \$97,000 in the MarinMap Fund when comparing actual activity with budgeted.

USING THIS ANNUAL REPORT

This annual report consists of financial statements for MGSA as a whole. The statement of net position and the statement of activities provide information about the activities of the Authority as a whole and present a long-term view of MGSA's finances. The fund financial statements present a short-term view of the Authority's activities (they include only current assets expected to be collected in the very near future and liabilities expected to be paid in the very near future).

THE AUTHORITY AS A WHOLE**THE STATEMENT OF ACTIVITIES AND THE STATEMENT OF NET POSITION**

One important question asked about MGSA's finances is, "Is MGSA better or worse off as a result of the year's activities?" The information in the government-wide financial statements helps answer this question. These statements include *all* assets and liabilities using the *accrual basis of accounting*, which is similar to the basis of accounting used by most private-sector companies.

The change in *net position* (the difference between total assets and total liabilities) over time is one indicator of whether MGSA's financial health is improving or deteriorating. However, one must consider other nonfinancial factors in making an assessment of the Authority's health, such as changes in the economy and changes in MGSA's activities, etc. to assess the *overall* health of MGSA.

MARIN GENERAL SERVICES AUTHORITY

Changes in MGSA's net position was as follows:

	June 30, 2019	June 30, 2018	Increase (decrease)
Current assets	\$ 555,944	\$ 484,520	\$ 71,424
Noncurrent assets	24,586	44,274	(19,688)
Total assets	<u>580,530</u>	<u>528,794</u>	51,736
Current liabilities	<u>209,996</u>	<u>204,397</u>	<u>5,599</u>
Net position:			
Net investment in capital assets	24,586	44,274	(19,688)
Restricted	31,232	27,162	4,070
Unrestricted	314,716	252,961	61,755
Total net position	<u>\$ 370,534</u>	<u>\$ 324,397</u>	<u>\$ 46,137</u>

Current assets and liabilities held fairly stable from the previous year despite planning to operate at a deficit. The intention was to utilize the available net position accumulated in recent years. The change in noncurrent assets reported mainly relates to the computer server that was purchased during 2017-18.

Changes in MGSA's revenues were as were as follows:

	June 30, 2019	June 30, 2018	Increase (decrease)
General revenues:			
Member agency contributions	\$ 170,000	\$ 100,000	\$ 70,000
Investment earnings	3,765	3,321	444
Total general revenues	<u>173,765</u>	<u>103,321</u>	<u>70,444</u>
Program revenues:			
Operating grants and contributions	627,281	577,174	50,107
Charges for services	125,207	153,200	(27,993)
Investment earnings	6,044	2,408	3,636
Total program revenues	<u>758,532</u>	<u>732,782</u>	<u>25,750</u>
Total revenue	<u>\$ 932,297</u>	<u>\$ 836,103</u>	<u>\$ 96,194</u>

As planned for in the budget, general revenue member agency contributions increased from the prior year. Grant income that is classified as program revenue increased from the prior year due to more activity from the California Energy Commission grant. Streetlight antenna license contribution decreased because the license provided in 2018 was a one-time fee. Member agency contributions that are classified as program revenue increased slightly from the prior year due to a new member joining the MarinMap program. Revenue from taxicab permits, motor vehicle registration fees, and animal services fees held fairly constant from the prior year.

MARIN GENERAL SERVICES AUTHORITY

Changes in MGSA's expenses and net position were as follows:

	<u>June 30, 2019</u>	<u>June 30, 2018</u>	<u>Increase (decrease)</u>
Expenses:			
Administration	\$ 420,810	\$ 370,808	\$ 50,002
Taxi permit program	89,383	86,969	2,414
Abandoned vehicle program	243,872	248,968	(5,096)
MarinMap program	132,095	121,947	10,148
Total expenses	<u>886,160</u>	<u>828,692</u>	<u>57,468</u>
Less program revenues	<u>758,532</u>	<u>732,782</u>	<u>25,750</u>
Net program (expense) revenue	(127,628)	(95,910)	(31,718)
General revenues	<u>173,765</u>	<u>103,321</u>	<u>70,444</u>
Change in net position	<u>\$ 46,137</u>	<u>\$ 7,411</u>	<u>\$ 38,726</u>

Administration expenses saw an increase during the year, primarily due to an increase in professional services relating to the Marin Climate and Energy Partnership (MCEP). Professional service expenses for legal and administration increased as well. Abandoned Vehicle Abatement Fund expenses were fairly constant as compared to last year. MarinMap expenses increased from the prior year due to the timing of work on multi-year projects.

FUND FINANCIAL STATEMENTS

The fund financial statements provide detailed information about MGSA's funds - the general fund and special revenue funds.

The fund financial statements provide a short-term view of the Authority's operations. They are reported using an accounting basis called *modified accrual* which measures amounts using only cash and other short-term assets and liabilities (receivables and payables) that will soon be converted to cash or will soon be paid with cash.

CAPITAL ASSET AND DEBT ADMINISTRATION

MGSA's capital assets include street poles which are not assigned a value in these financial statements. (See Note 1 in the financial statements for further explanation.) Additionally, the MarinMap Fund's capital assets include the digital orthophotography database and computer equipment. The entity carries no debt since its operations are financed entirely from member contributions, grants and investment earnings.

MARIN GENERAL SERVICES AUTHORITY

THE FUTURE OF MGSA

Future expectations of the various activities and programs of MGSA are described below.

Taxi Regulation Program - During fiscal year 2018-19 MGSA continued permit renewal of Marin's taxicab companies and drivers. There are currently 25 companies with permits to operate 64 vehicles and employ or contract with 93 drivers. Transportation Network Companies (i.e. Uber and Lyft) have continued to put pressure on the local taxicab industry and the number of vehicles has dropped over the year. However, many of the local taxicab companies are doing fine, with permit renewal and issuance as well as enforcement of regulations continuing to be the focus of MGSA's program in 2019-20.

Marin Climate and Energy Partnership (MCEP) - MCEP will continue under the direction of its Steering Committee with the assistance of MGSA. During fiscal year 2019-20, MCEP will complete greenhouse gas inventories for all cities and towns, prepare updated climate action plans, and assist MCEP members in implementing their climate action plan programs. MCEP is also working with the non-profit Resilient Neighborhoods on community outreach and education; this program is funded through 2019 with a \$275,008 California Energy Commission grant that was awarded to MGSA in June 2017. Lastly, MCEP recently launched a new website.

Animal Care and Control - A three-year Memorandum of Understanding with Marin Humane (MH) was negotiated and approved by the County Board of Supervisors on March 27, 2018. MGSA is provided approximately \$20,000 annually for managing this contract for the County. In addition to assisting in negotiating the contract with MH, MGSA also invoices jurisdictions and is the interface with MH. The contract for 2019-20 is a 3% increase over the prior year which declines to 2% the following year. No changes in MGSA's relationship with the County or with MH are anticipated over the next year.

Streetlight Program - In 2019-20, MGSA will continue to manage the streetlight vendor contract with DC Electric. The Program contractor maintains and replaces, where needed, the approximately 16,000 streetlights in the County. A couple of years ago, MGSA was approached by two telecommunications providers and ultimately negotiated two agreements to create an application and fee process to allow the placements of telecommunications equipment on streetlights under certain conditions and with local jurisdiction permitting. Three additional providers have approached MGSA expressing interest in a master license agreement. It is anticipated that one or more of those negotiations will result in an agreement. As jurisdictions have considered their local telecommunications ordinances, some organized residents of Marin County have attended expressing concern about the health impacts of 5G wireless technology.

MARIN GENERAL SERVICES AUTHORITY

MarinMap - The MGSA will continue its oversight of the MarinMap county-wide Geographic Information System (GIS). MarinMap is a Joint Exercise of Powers Agreement (JEPA) consisting of members from all cities and towns in Marin, the County of Marin, the Marin Local Agency Formation Commission, Ross Valley Sanitary District, Marin Municipal Water District, the Sewer Agency of Southern Marin (representing six public agencies), and the Fire Chiefs Association (representing nine public agencies). Technical services are provided through contracts with departments of the County. MarinMap receives direction from a Steering Committee, comprised of representatives of all members and an Executive Sub-Committee responsible for day-to-day leadership. Day-to-day management of MarinMap continues with the assistance of a consultant.

Abandoned Vehicle Program - In 2019-20 MGSA will continue the administrative task of collecting data from and obtaining reimbursement for the County/towns/cities' efforts to abate motor vehicles abandoned within Marin County. Marin County utilizes a State program through which a \$1.00 fee is collected with annual registration of every motor vehicle registered in the County. These funds are returned to Marin County and, in turn, apportioned to the County/towns/cities to reimburse local police agencies for their efforts.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers and creditors with a general overview of the Authority's finances and to demonstrate MGSA's accountability for the funds under its stewardship.

Please address any questions about this report or requests for additional financial information to the address on our letterhead.

Respectively submitted,

A handwritten signature in blue ink that reads "Michael Frank". The signature is written in a cursive, flowing style.

Michael Frank, Executive Officer

BASIC FINANCIAL STATEMENTS

MARIN GENERAL SERVICES AUTHORITY

STATEMENT OF NET POSITION YEAR ENDED JUNE 30, 2019

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash in County treasury	\$ 444,357
Receivables:	
State of California	62,556
Other receivables	46,681
Total receivables	<u>109,237</u>
Prepaid expenses	<u>2,350</u>
Total current assets	<u>555,944</u>
Noncurrent assets:	
Capital assets	259,227
Less: accumulated depreciation	<u>(234,641)</u>
Net	<u>24,586</u>
Total assets	580,530
LIABILITIES	
Current liabilities:	
Accounts payable and accrued liabilities	<u>209,996</u>
NET POSITION	
Investment in capital assets	24,586
Restricted:	
Abandoned Vehicle Abatement	31,232
Unrestricted	314,716
Total net position	<u><u>\$ 370,534</u></u>

The accompanying notes are an integral part of these financial statements.

MARIN GENERAL SERVICES AUTHORITY

STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2019

	Total	Administration & Other	Taxicab	Abandoned Vehicle Abatement	Marin Map
EXPENSES					
Contract services	\$ 817,407	\$ 368,844	\$80,161	\$ 243,872	\$ 124,530
Legal	17,850	17,850			
Audit and accounting	14,350	14,350			
Insurance	10,863	10,863			
Rent	8,903	8,903			
Miscellaneous	9,222	-	9,222		
Depreciation	7,565				7,565
Total expenses	886,160	420,810	89,383	243,872	132,095
PROGRAM REVENUES					
Operating grants and contributions	627,281	218,346		246,935	162,000
Charges for services	125,207	27,407	97,800		
Interest income	6,044			1,007	5,037
Total program revenues	758,532	245,753	97,800	247,942	167,037
Net program revenue (expense)	(127,628)	\$ (175,057)	\$ 8,417	\$ 4,070	\$ 34,942
GENERAL REVENUES					
Member contributions	170,000				
Interest income	3,765				
Total general revenues	173,765				
Increase (decrease) in net position	46,137				
NET POSITION, BEGINNING OF YEAR (as restated)					
	324,397				
NET POSITION, END OF YEAR					
	\$ 370,534				

The accompanying notes are an integral part of these financial statements.

MARIN GENERAL SERVICES AUTHORITY

BALANCE SHEET YEAR ENDED JUNE 30, 2019

	General Fund	Abandoned Vehicle Fund	MarinMap Fund	Total Governmental Funds
ASSETS				
Cash in County treasury	\$ 131,541	\$ 89,291	\$ 223,525	\$ 444,357
Receivables:				
Other	20,379	62,556	-	82,935
Total assets	\$ 151,920	\$ 151,847	\$ 223,525	\$ 527,292
LIABILITIES				
Accounts payable	\$ 29,349	\$ 120,615	\$ 60,032	\$ 209,996
FUND BALANCES				
Restricted:				
Abandoned vehicle abatement		31,232		31,232
Assigned:				
MarinMap			163,493	163,493
Marin Climate				
Energy Partnership	48,232			48,232
Unassigned	74,339			74,339
Total fund balances	122,571	31,232	163,493	317,296
Total liabilities and fund balances	\$ 151,920	\$ 151,847	\$ 223,525	\$ 527,292

MARIN GENERAL SERVICES AUTHORITY

BALANCE SHEET YEAR ENDED JUNE 30, 2019 (CONTINUED)

RECONCILIATION TO THE STATEMENT OF NET POSITION

Total governmental fund balance	\$ 317,296
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because:	
Grant revenue receivable that is not available to pay current period expenditures	26,302
Prepaid expenses	2,350
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	<u>24,586</u>
Net position of governmental activities	<u><u>\$ 370,534</u></u>

MARIN GENERAL SERVICES AUTHORITY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2019

	<u>General Fund</u>	<u>Abandoned Vehicle Fund</u>	<u>MarinMap Fund</u>	<u>Total Governmental Funds</u>
REVENUES				
Intergovernmental:				
Participating local agencies	\$ 207,500		\$ 162,000	\$ 369,500
Motor vehicle registration fees		\$ 246,935		246,935
Management/overhead fees	27,407			27,407
Grant revenue	166,667			166,667
Taxi permits	97,800			97,800
Interest income	3,765	1,007	5,037	9,809
Total revenues	<u>503,139</u>	<u>247,942</u>	<u>167,037</u>	<u>918,118</u>
EXPENDITURES				
Services and supplies				
Contract services	449,005	243,872	124,530	817,407
Legal	17,850			17,850
Audit and accounting	14,350			14,350
Insurance	10,863			10,863
Rent	8,903			8,903
Miscellaneous	9,222			9,222
Total services and supplies	<u>510,193</u>	<u>243,872</u>	<u>124,530</u>	<u>878,595</u>
Excess (deficiency) of revenues over expenditures	(7,054)	4,070	42,507	39,523
FUND BALANCE, BEGINNING - (as restated)	<u>129,625</u>	<u>27,162</u>	<u>120,986</u>	<u>277,773</u>
FUND BALANCE, ENDING	<u><u>\$ 122,571</u></u>	<u><u>\$ 31,232</u></u>	<u><u>\$ 163,493</u></u>	<u><u>\$ 317,296</u></u>

MARIN GENERAL SERVICES AUTHORITY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2019 (CONTINUED)

Reconciliation of the change in fund balance-total governmental funds to the change in net position of governmental activities:

Net change in fund balance	\$ 39,523
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets are allocated over their estimated useful lives as depreciation expense	
Depreciation expense	(7,565)
Revenues in the statement of activities that do not provide current resources are not reported as revenue in the fund financial statements	
Grant receivable at the beginning of the year	(12,123)
Grant receivable at the end of the year	<u>26,302</u>
Change in Net Position of Governmental Activities	<u>\$ 46,137</u>

MARIN GENERAL SERVICES AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****REPORTING ENTITY**

The Marin General Services Authority (MGSA) was formed on October 1, 2005 under a joint powers agreement between the County of Marin, eleven municipalities within Marin County and two community service districts. The governing board of MGSA consists of seven directors representing member agencies as follows: Marin County Administrator, City Managers of San Rafael and Novato, two City or Town Managers appointed by the Marin Managers Association, and two Public Works Directors appointed by the Marin Public Works Association.

The purpose of MGSA is to administer, finance and govern various municipal services within Marin County, including maintaining street lights throughout the County. MGSA administers the Abandoned Vehicle Abatement Program whereby fees collected by the California Department of Motor Vehicles are paid to MGSA which, in turn, pays MGSA member agencies for towing abandoned vehicles from their respective jurisdictions.

MGSA oversees the MarinMap project which assists in the preparation and distribution of digital aerial photographic maps of various Marin County jurisdictions. MarinMap operates according to a joint exercise powers agreement between the members of MGSA and four special districts within Marin County, each of which make contributions in support of the activity.

MGSA also administers the Marin County Taxi Regulation Program.

MGSA serves as an agent and collects payments from its participants on behalf of the Marin County District Attorney's Mediation Services Unit and the County Animal Services program. The related funds are transferred to the County upon receipt.

INTRODUCTION

MGSA's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

MARIN GENERAL SERVICES AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****BASIC FINANCIAL STATEMENTS****GOVERNMENT-WIDE STATEMENTS**

MGSA's basic financial statements include both government-wide (reporting MGSA as a whole) and fund financial statements (reporting MGSA's major funds).

In the government-wide Statement of Net Position, MGSA's activities are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. MGSA's net position is reported in three parts: (1) investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

The government-wide Statement of Activities reports both the gross and net cost of MGSA's functions. The Statement of Activities reduces gross expenses by related program revenues. The net expenses (by function) are normally covered by general revenue (investment earnings).

The government-wide focus is more on the sustainability of MGSA as an entity and the change in MGSA's net position resulting from the current year's activities.

FUND FINANCIAL STATEMENTS

The financial transactions of MGSA are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures.

MGSA uses the following fund type:

Governmental funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial positions (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of MGSA:

MARIN GENERAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

General fund is the general operating fund of MGSA. It is used to account for all financial resources except those required to be accounted for in another fund.

Special revenue funds are used to account for the proceeds of revenue sources that are restricted or committed to expenditures for specified purposes. Following is a description of the funds included under this category:

The *Abandoned Vehicle Fund* is used to account for a \$1 per vehicle fee collected by the California Department of Motor Vehicles with vehicle registrations and distributed to member agencies to help fund the cost of towing or otherwise removing abandoned vehicles from public streets.

The *MarinMap Fund* is used to purchase services to develop digital aerial maps and to develop and maintain systems to share geographic information among governmental agencies in Marin County.

BASIS OF ACCOUNTING

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

Accrual:

The governmental activities in the governmental-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Modified accrual:

The government fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year-end. Expenditures are generally recognized when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

CASH AND CASH EQUIVALENTS:

MGSA has defined cash and cash equivalents to include cash on hand, demand deposits, and short-term investments with fiscal agent (County of Marin).

MARIN GENERAL SERVICES AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****FINANCIAL STATEMENT AMOUNTS****CAPITAL ASSETS**

It is MGSA's policy to record purchases of items of furniture and equipment costing \$1,000 or less as miscellaneous expense. Items in excess of \$1,000 are classified as capital outlay. MGSA's capital assets are classified as computers, peripherals and software and are depreciated on the straight-line basis over five year estimated useful lives beginning when placed in service.

MGSA is the successor to the Marin Streetlight Acquisition Joint Powers Authority (MSLJPA) which owned street poles throughout Marin County. Those street poles are considered infrastructure assets acquired prior to June 30, 2003 and are not recorded in these financial statements as allowed for "Phase 3" governments as defined by Governmental Accounting Standards Board Statement No. 34.

FUND BALANCE

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which MGSA is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Governmental accounting principles provide that fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. The Executive Officer is authorized as the designee to assign amounts to a specific purpose. MGSA's policy is that committed and assigned fund balances are considered to have been spent first before unassigned fund balances are spent. Following is a description of the components applicable to MGSA:

Nonspendable – This component includes amounts that cannot be spent because they are (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted – This component consists of amounts that have constraints placed on them either externally by third-parties (creditors, grantors, contributors, or laws or regulations of other governments) or by law through constitutional provisions or enabling legislation.

Assigned – This component consists of amounts that are constrained by MGSA's intent to be used for specific purposes, but are neither restricted nor committed. The authority for assigning fund balance is expressed by the Board of Directors, Executive Officer or their designee as established in MGSA's fund balance policy.

Unassigned – This classification represents amounts that have not been restricted, committed or assigned to specific purposes within the general fund.

MARIN GENERAL SERVICES AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019****1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)****BUDGET**

Both the original budget and the final budget (if changes were adopted) are included as supplemental information to these financial statements as approved by the Board of Directors. The budgetary basis is the modified accrual basis of accounting.

2. CASH

MGSA maintains all of its cash in the County of Marin pooled investment fund for the purpose of increasing interest earnings through pooled investment activities. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund. This pool, which is available for use by all funds, is displayed in the financial statements as “Cash in County Treasury.”

The County Pool includes both voluntary and involuntary participation from external entities. MGSA is a voluntary participant. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer.

The County’s investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County’s investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust.

The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The County Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

MARIN GENERAL SERVICES AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019****2. CASH (continued)****FAIR VALUE MEASUREMENT**

MGSA categorized its fair value measurements within the fair value hierarchy established by general accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. As of June 30, 2019, MGSA held no individual investments. All funds are invested in the Marin County Investment Pool.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. MGSA's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability. Deposits and withdrawals from the County Pool are made on the basis of \$1 which is substantially equal to fair value. MGSA's proportionate share of investments in the County Pool at June 30, 2019, of \$444,000 are not required to be categorized under the fair value hierarchy.

INTEREST RATE RISK

In accordance with its investment policy, the County manages its exposure to declines in fair values by limiting the weighted average maturity of its investment pool to 540 days, or 1.5 years. At June 30, 2019, the County's investment pool had a weighted average maturity of 218 days.

For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date.

MARIN GENERAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

2. CASH (continued)

CREDIT RISK

State law and the County's Investment Policy limits investments in commercial paper, corporate bonds, and medium term notes to the rating of "A" or higher as provided by Moody's Investors Service or Standard & Poor's Corporation. The County's Investment Policy limits investments purchased by Financial Institution Investment Accounts, a type of mutual fund, to United States Treasury and Agency obligations with a credit quality rating of "AAA."

CONCENTRATION OF CREDIT RISK

The following is a summary of the concentration of credit risk by investment type as a percentage of each pool's fair value at June 30, 2019.

	Percent of portfolio
Investments in investment pool	
Federal agency - discount	76%
Federal agency - coupon	23%
Money market funds	1%
	100%

CUSTODIAL CREDIT RISK

For investments and deposits held with safekeeping agents, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or deposits that are in the possession of an outside party. At year end, the County's investment pool had no securities exposed to custodial credit risk.

LOCAL AGENCY INVESTMENT FUND

The County Treasurer's Pool maintains an investment in the State of California Local Agency Investment Fund (LAIF), managed by the State Treasurer. This fund is not registered with the Securities and Exchange Commission as an investment company, but is required to invest according to California State Code. Participants in the pool include voluntary and involuntary participants, such as special districts and school districts for which there are legal provisions regarding their investments. The Local Investment Advisor Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State statute.

MARIN GENERAL SERVICES AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2019

3. CAPITAL ASSETS

Changes in capital assets for MGSA were as follows:

	Beginning balance (restated)	Additions	Ending Balance
Digital orthophotography database	\$ 253,575	\$ -	\$ 253,575
Computer equipment	5,652	-	5,652
Subtotal	259,227	-	259,227
Less: accumulated depreciation	227,076	7,565	234,641
Net capital assets	<u>\$ 32,151</u>	<u>\$ (7,565)</u>	<u>\$ 24,586</u>

See note 9 regarding prior period adjustment.

4. RISK MANAGEMENT

MGSA is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. During the year, MGSA purchased liability insurance with limits of \$5,000,000 and a deductible of \$1,000.

5. OPERATING LEASE

The Authority shares office space with Marin Telecommunications Agency (MTA). In January 2016, MGSA and MTA entered into a four-year lease extension to rent office space. MGSA's share of the rent commences at \$659, with annual increases of three percent. Rent expense for the 2018-19 year was \$9,000. The required future minimum lease payment is \$5,761 for the year ended June 30, 2020.

MARIN GENERAL SERVICES AUTHORITY**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2019****6. TRANSACTIONS WITH RELATED PARTIES**

In addition to financial transactions associated with its JPA agreement with members, the Marin General Services Authority engaged in financial transactions with one of its members, the County of Marin. During the fiscal year, expenses for services provided by various County of Marin departments were approximately \$34,000. The County of Marin also contracts with MGSA for services provided by MGSA relating to the Marin Climate and Energy Partnership. MGSA received approximately \$39,000 from the County of Marin under this agreement.

7. MARIN CLIMATE AND ENERGY PARTNERSHIP

The Marin Climate and Energy Partnership (MCEP) is comprised of the incorporated towns and cities in the county, the County of Marin, Marin Municipal Waste District, the Transportation Authority of Marin, and MCE Marin Clean Energy. MCEPs' mission is to discuss, study, report on and implement overarching policies and programs, ranging from emission reduction strategies to adaptation, contained in each agency's Climate Action Plan. MGSA serves as the fiscal agent for MCEP. In the fiscal year 2018-19 MGSA received funding for this program from voluntary member contributions, a professional services agreement with the County of Marin, and from the California Energy Commission (CEC) as part of its Small Government Leadership Challenge grant. MGSA recognizes revenue from contributions on a scheduled annual basis. For the professional services agreement with the County of Marin and grant funding from the CEC, MGSA recognizes revenue as it incurs eligible expenses allowed for under these agreements.

8. PRIOR PERIOD ADJUSTMENT

Net Position and *Fund Balance* as of June 30, 2018, have been restated to account for a computer server acquired by MarinMap and a related liability, which were originally not recorded for the year ended June 30, 2018. Net position has been reduced by \$5,674 for related depreciation expense and Fund Balance has been reduced by \$37,825, the acquisition cost of the asset.

REQUIRED SUPPLEMENTAL INFORMATION

MARIN GENERAL SERVICES AUTHORITY

BUDGET COMPARISON SCHEDULE GENERAL FUND (NO MCEP) YEAR ENDED JUNE 30, 2019

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Member contributions	\$ 170,000	\$ 170,000	\$ -
Taxicab permit fees	95,000	97,800	2,800
Management/overhead fees	27,407	27,407	-
Telecommunications fees	50,000	-	(50,000)
Interest	3,500	3,765	265
	<u>345,907</u>	<u>298,972</u>	<u>(46,935)</u>
Total revenues			
Expenditures			
Contract services	281,000	307,218	(26,218)
Legal	26,000	17,850	8,150
Audit and accounting	15,500	14,350	1,150
Insurance	12,000	10,863	1,137
Rent	9,000	8,903	97
Office expense	16,000	9,222	6,778
	<u>359,500</u>	<u>368,406</u>	<u>(8,906)</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures			
	<u>\$ (13,593)</u>	<u>\$ (69,434)</u>	<u>\$ (55,841)</u>

MARIN GENERAL SERVICES AUTHORITY

BUDGET COMPARISON SCHEDULE MARIN CLIMATE AND ENERGY PARTNERSHIP YEAR ENDED JUNE 30, 2019

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Member contributions	\$ 37,500	\$ 37,500	\$ -
Grant revenue - CEC	138,600	127,608	(10,992)
County grant/PG&E	<u>30,850</u>	<u>39,059</u>	<u>\$ 8,209</u>
Total revenues	206,950	204,167	(2,783)
Expenditures			
Contract services	214,500	141,787	72,713
Executive officer/overhead	<u>7,000</u>	<u>-</u>	<u>7,000</u>
Total expenditures	<u>221,500</u>	<u>141,787</u>	<u>79,713</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (14,550)</u>	<u>\$ 62,380</u>	<u>\$ 76,930</u>

MARIN GENERAL SERVICES AUTHORITY

BUDGET COMPARISON SCHEDULE ABANDONED VEHICLE ABATEMENT FUND SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2019

	Original and Final Budget	Actual	Variance Positive (Negative)
Revenues			
DMV registration fees	\$ 260,000	\$ 246,935	\$ (13,065)
Interest	300	1,007	707
Total revenues	<u>260,300</u>	<u>247,942</u>	<u>(12,358)</u>
Expenditures			
Administration	12,000	12,000	-
Jurisdiction payments	248,000	231,872	16,128
Total expenditures	<u>260,000</u>	<u>243,872</u>	<u>16,128</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 300</u>	<u>\$ 4,070</u>	<u>\$ 3,770</u>

MARIN GENERAL SERVICES AUTHORITY

BUDGET COMPARISON SCHEDULE MARINMAP FUND SPECIAL REVENUE FUND YEAR ENDED JUNE 30, 2019

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
Revenues			
Member contributions	\$ 162,000	\$ 162,000	\$ -
Interest income	1,500	5,037	3,537
Total revenues	163,500	167,037	3,537
Expenditures			
Program administration	32,640	32,640	-
Other contract services	93,880	91,295	2,585
Projects	91,000	595	90,405
Total expenditures	217,520	124,530	92,990
Excess (deficiency) of revenues over expenditures	<u>\$ (54,020)</u>	<u>\$ 42,507</u>	<u>\$ 96,527</u>

MARIN GENERAL SERVICES AUTHORITY

**NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION
YEAR ENDED JUNE 30, 2019**

A. BUDGETARY BASIS OF PRESENTATION

The budgets included in these financial statements represents the original budget and amendments, if any, approved by the Board of Directors. The budgetary basis for the General Fund and the Marin Map Fund is the modified accrual basis of accounting. Various reclassifications have been made to the actual amounts to conform to classification included in the approved budget. The Abandoned Vehicle Abatement fund is presented on the full accrual basis of accounting with the timing of revenues and expenses with budget expectations.

OTHER SUPPLEMENTAL INFORMATION

MARIN GENERAL SERVICES AUTHORITY

SCHEDULE OF MEMBER CONTRIBUTIONS
YEAR ENDED JUNE 30, 2019

	MGSA General Fund			Total	MMAP
	Operating	Streetlight	MCEP	General Fund	Fund
City of Belvedere	\$ 3,007	\$ 111	\$ 2,500	\$ 5,618	\$ 6,000
Bel Marin Keys CSD		102		102	
Town of Corte Madera	6,263	535	2,500	9,298	9,000
County of Marin	43,019	1,448	2,500	46,967	10,000
Town of Fairfax	3,844	424	2,500	6,768	6,000
City of Larkspur	8,038	549	2,500	11,087	9,000
Marinwood CSD		206		206	
City of Mill Valley	10,460	569	2,500	13,529	9,000
City of Novato	27,767	2,786	2,500	33,053	10,000
Town of Ross	2,895		2,500	5,395	6,000
Town of San Anselmo	7,360	474	2,500	10,334	9,000
City of San Rafael	31,904	3,131	2,500	37,535	10,000
City of Sausalito	5,828	467	2,500	8,795	9,000
Town of Tiburon	8,615	198	2,500	11,313	9,000
Marin Clean Energy			2,500	2,500	
Marin Municipal Water District			2,500	2,500	10,000
Transportation Authority of Marin			2,500	2,500	10,000
LAFCO					10,000
Ross Valley Sanitary District					10,000
Sewer Agency of Southern Marin					10,000
Marin County Fire Chiefs Assn					10,000
	<u>\$ 159,000</u>	<u>\$ 11,000</u>	<u>\$ 37,500</u>	<u>\$ 207,500</u>	<u>\$ 162,000</u>



AUDITOR COMMUNICATION REGARDING INTERNAL CONTROLS

To the Board of Directors and Management
Marin General Services Authority

In planning and performing our audit of the financial statements of the Marin General Services Authority (MGSA) as of and for the year ended June 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered MGSA's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of MGSA's internal control. Accordingly, we do not express an opinion on the effectiveness of MGSA's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we have identified certain *deficiencies in internal control* that we consider to be a material weakness.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the following deficiency in internal control to be a material weakness.



General ledger management

Condition: MGSA made a significant purchase of equipment that was not recorded in the general ledger. The vendor, the County of Marin, did not timely invoice MGSA and there was no estimate made to record the expense in the proper accounting period.

Criteria: Generally accepted accounting principles require that expenses/expenditures be reported in the period the organization received the related services or materials.

Risks: Because all expenditures were not included in the general ledger, fund balance was overstated as of June 30, 2018. Expenditures may be understated or overstated depending on the relative amounts of the current and prior-year-end misstatements. Adjustments made as a result of the 2018-19 audit decreased expenditures by \$37,825. Specifically, a computer server for MarinMap that was purchased in October 2017 for \$37,825 was not recorded in fiscal year 2017-18.

Recommendation: We recommend that management request that vendors submit invoices earlier and that management make estimates of unbilled expenses incurred based on available information.

Management response: Management agrees to implement the recommendation.

This communication is intended solely for the information and use of the board of directors and management and is not intended to be and should not be used by anyone other than these specified parties.

Maher Accountancy

November 27, 2019



555 Northgate Drive, Suite 102
San Rafael, CA 94903-3680
415 446 4428
mgsastaff@marinjpas.org

MEMORANDUM

DATE: January 9, 2020

TO: MGSA Board of Directors

FROM: Michael Frank, Executive Officer

SUBJECT: Streetlight Maintenance Upcoming Contract Development Process

Recommendation:

By motion, direct staff to enter into contract negotiations with DC Electric with the assistance of the subcommittee appointed by the Marin Public Works Association to research the competitiveness of the existing rate schedule.

Background:

MGSA entered a streetlight maintenance contract on May 28, 2015 with DC Electric Group, Inc. The contract was for a one-year period ending June 30, 2016 with an option to extend the contract up to two additional two-year terms for a total possible life of five years ending June 30, 2020. The MGSA Board in consultation with the Marin Public Works Association approved the extensions in the contract.

Discussion

I attended the most recent Marin Public Works Association meeting on December 19, 2019 to discuss their thoughts about the appropriate process to use for a new streetlight maintenance contract and to request their assistance in that process. The jurisdictions universally said they were extremely happy with the customer service they received from DC Electric. Following a discussion about the lack of a qualified vendor pool and the added value of going through a time consuming RFP process, the Association overwhelmingly voted that MGSA should negotiate directly with DC Electric. I suggested that at a minimum, we should look at some comparable rates from other companies. Two Public Works Directors, Julian Skinner, Larkspur and Sean Condry, San Anselmo (MGSA Board Member) agreed to assist with that review.



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415 446 4428
mgsastaff@marinjpas.org

MEMORANDUM

DATE: January 9, 2020
TO: MGSA Board of Directors
FROM: Michael S. Frank, Executive Officer
SUBJECT: MGSA FY 2019-20 Work Plan Status and Input on FY 2020-21 Work Plan

Recommendation

No formal action requested.

Discussion

During 2017, the MGSA Board engaged in a strategic planning process whereby the Board developed a mission statement, discussed where MGSA was headed as an organization, and explored the scale and scope of the Authority's programs. The adopted Mission Statement follows:

"The Marin General Services Authority provides the administration of a variety of programs and services where the policy issues are generally established, in arenas that are more cost effective to provide collectively or are significantly enhanced through partnering for the benefit of the greater Marin community."

At the January 11, 2018 meeting, the MGSA Board directed the Executive Officer to convert the work that had been done on a Draft Strategic Plan into an annual MGSA Work Plan. The FY 2019-20 Work Plan is attached along with the status of each item.

Staff is looking for any input the Board has regarding upcoming goals and initiatives for FY 2020-21. Staff will consider this input as part of the development of the FY 2020-21 Budget and the FY 2020-21 Work Plan. Attachment G3 includes some preliminary Initiatives.

Attachment

1. Attachment G1 – FY 2019-20 MGSA Work Plan and Status Update
2. Attachment G2 – MCEP Case Study
3. Attachment G3 – FY 2020-21 Preliminary Work Plan Initiatives

FY 2019/20 WORKPLAN

January 2020 Status



Marin
General Services
Authority

555 Northgate Drive, Suite 102
San Rafael, CA 94903-3680
415 446 4428
mgsastaff@marinjpas.org



Mission Statement (adopted January 11, 2018)

The Marin General Services Authority provides the administration of a variety of programs and services where the policy issues are generally established, in arenas that are more cost effective to provide collectively or are significantly enhanced through partnering for the benefit of the greater Marin community.

Background

The Marin General Services Authority (MGSA) was formed in 2005 by the cities, towns and County of Marin. While today the Marin General Services Agency ("MGSA") administers widely different government programs, it was originally formed in 1985 as the Marin Street Light Acquisition Authority ("MSLAJPA") to acquire streetlights from PG&E to save maintenance costs.

MGSA is a joint powers authority (JPA). A joint powers authority is an entity permitted under the laws of some U.S. states, whereby two or more public entities (e.g. local governments, or utility or transport districts), may jointly exercise any power common to all of them. Joint powers authorities are particularly widely used in California (where they are permitted under Section 6502 of the State Government Code), but they are also found in other states.

The authorizing agreement states the powers the new authority will be allowed to exercise. Joint powers authorities receive existing powers from the creating governments; thus, they are distinct from special districts, which receive new delegations of sovereign power from the state.

The Joint Powers Authority Agreement creating MGSA states, "The purpose of this Agreement is to establish a public entity separate from the County, Cities, Towns, and Special Districts. This Authority will finance, implement and manage the various municipal services assigned to it." MGSA offers various public services effectively and efficiently throughout the county in a uniform manner with minimal overhead expense.

MGSA Oversight & Administration

Executive Oversight		
1	Provide effective management oversight of agency and nine programs	√
2	Represent the MGSA Board in dealings with media, member agencies, other governing agencies, professional associations, community organizations, and residents	√
3	Maintain positive Board relations and new Board Member orientation	√
4	Review, analyze, and develop recommendations regarding legislation related to MGSA programs where appropriate	√
5	Develop upcoming year's MGSA Work Plan and monitor progress	√
2019/20 Initiatives		
6	Stabilize new staffing structure, train on new job duties, and document organizational responsibilities	√
Information Technology		
7	Develop, maintain, and manage electronic file software that controls and monitors file access, backup, and security	√
8	Ensure appropriate staff is trained on an ongoing basis on access to County systems through a Virtual Private Network and the Munis County Financial System including invoicing, vendor set up, budget input and changes, and reporting	√
2019/20 Initiatives		
9	Evaluate and implement new or revised agency website including underlying platform, content management software, and ability to provide a search feature	In process
Finance		
10	Accurately handle all financial transactions including accounts payable, accounts	√

	receivable, invoicing, grants management, and jurisdiction/agency allocation of costs	
11	Retain and work with financial accounting and auditing firm to develop, review, and produce the Annual Year-End Financial Report	√
12	Manage budget process for MGSA and all programs that is transparent and allows the Board an opportunity to discuss appropriate policy issues	√
13	Ensure compliance with all contract and other documents for federal, State, and County grants including all reporting and payment processing	√
	2019/20 Initiatives	
14	Work with Auditor and staff to improve internal controls and the permit renewal processes for the Taxi Regulation Program	Staff is in the process of reviewing all legal requirements and procedures in order to streamline the Program
	Human Resources	
15	Supervise and manage ongoing contract program support and coordination	√
16	Recruit and manage orientation and training process for new contractors as needed	√
	Property Management	
17	Manage office lease and resolve property related issues including IT, phone, mail delivery, and building signage	Staff is in the process of evaluating its office space needs and renegotiating MGSA's office lease
	Risk Management	
18	Manage insurance acquisition and renewal	√
	2019/20 Initiatives	
19	Review and evaluate existing insurance coverage and research any other potential insurance needs and review with Board	In process
	Board Management / Clerk Functions	
20	Maintain required hard copy records as well as electronic records systems which are secure and backed up	√

21	Develop and maintain consistent logo, letterhead, business cards and communication materials	√
22	Complete all required official filings including Form 700, LAFCO, and State Controller reporting	√
23	Manage the MGSA Board Agenda Process such that all agendas, staff reports, minutes, and resolutions are accurate, informative, and clear	√
24	Respond to public information requests and Grand Jury inquiries where appropriate	√
2019/20 Initiatives		
25	Review records management and destruction policies and update if needed	Along with MTA, staff has gone through all files, documented, and destroyed over 17 boxes of outdated materials as well as updated records management and destruction policies.

Taxi Regulation

1	Ensure that MGSA member agencies are in compliance with California State tax law	√
2	Maintain a permit and fee structure that is cost recovery	√
3	Mediate disputes if possible between local taxi drivers and companies in order to reduce local impacts on residents and public safety resources	√
4	Monitor Lyft/Uber legislative activity to understand any impacts to local taxi activity and regulation	√

Marin Climate and Energy Partnership

1	Provide oversight to MCEP program contractor	√
2	Provide guidance and input to the MCEP Executive and Steering Committees	√

3	Monitor numerous federal grant terms for MGSA/MCEP compliance	√
4	Enter into sub-contracts and process invoices for MCEP grants	√
5	Ongoing implementation of Climate Action Plans	MCEP has worked on CAP programs related to water conservation, waste reduction, food recovery, electric vehicles, fuel switching, community micro-grids, building efficiency, solar installation, tracking GHG emissions and success indicators, and community outreach. The MCEP website and Tracker were also updated: see marinclimate.org
6	Develop model ordinances for use by all jurisdictions	Model ordinance for green building reach code was developed. A model Single-Use Food Service Ware ordinance is under development
7	Develop community Greenhouse Gas Inventories for Marin jurisdictions	Inventories for 2017 community emissions were developed for all Marin jurisdictions
2019/20 Initiatives		
8	Update Climate Action Plans and/or develop content for General Plans for San Anselmo, Tiburon, Larkspur, Mill Valley and others as requested	San Anselmo CAP was completed and adopted. GHG reduction estimates for General Plan programs were provided to Mill Valley. A revised Administrative Draft CAP update was provided to Larkspur in November 2019. Draft CAP strategies and preliminary GHG reduction calculations provided to Tiburon in August 2019
9	<p>Collaborate and implement existing grant-funded projects:</p> <ul style="list-style-type: none"> ▪ Federal CEC grant with Resilient Neighborhoods to implement outreach and education programs of members' CAPs. ▪ Electrify Marin (funded by BAAQMD; lead agency is the County of Marin) 	<ul style="list-style-type: none"> ▪ Federal CEC grant was successfully closed out in November. The project surpassed its participant and GHG reduction goals, with over 200 households graduating from the program during the project period. All expenses have been reimbursed and retention has been released ▪ Electrify Marin is an ongoing project, and the County is currently fulfilling rebate requests for electric water

	<ul style="list-style-type: none"> Food Waste Prevention and Rescue Grant Program (funded by CalRecycle; lead agency is Novato) 	<p>heaters, space heaters, ranges and cooktops that are replacing existing natural gas appliances, as well as a service panel upgrade rebate</p> <ul style="list-style-type: none"> The Food Waste Prevention project received its notice to proceed from CalRecycle in June. The Steering Committee has been working with a marketing agency to create a marketing campaign to sign up more donors. The refrigerated van has been ordered, and ExtraFood has hired a driver. ExtraFood has collected and distributed nearly 400,000 pounds of food since June
10	Pursue grant and other funding for cross-county projects	MCEP is discussing climate resiliency grants but has not yet found anything to pursue at the cross-county level
11	Develop Electric Vehicle (EV) strategies, including EV charging station requirements and permit streamlining, to increase EV adoption in Marin	A model ordinance, application forms, checklist, and handouts are under development
12	Develop a model green building reach code for the 2019 Title 24 Code that can be adopted by all Marin jurisdictions	A model green building reach code ordinance was developed and has been adopted by the County

MCSTOPPP

1	Provide budgetary and high-level programmatic oversight and coordination with local jurisdictions	✓
2	Work with County and MCSTOPPP staff on annual budget which is reviewed and recommended annually by the MGSA Board to the Marin County Flood Control District	✓

MarinMap

1	Provide management, financial, and contract support and oversight to the MarinMap Program	√
2	Staff and facilitate the MarinMap Steering Committee and the Executive Sub-committee meetings	√
3	Resolve various program issues that surface or intercede with various agencies and contractors if needed such as the County Assessor and Streetlight Electric Contractor	√
Steering Committee Goals		
4	Provide improved customer service to customers seeking geographical information	√
5	Reduce the cost of service to taxpayers and ratepayers	√
6	Improve infrastructure maintenance	√
7	Enhance emergency response and disaster planning	√
8	Reduce negative environmental impacts and manage natural resources	√
9	Provide the opportunity for better decision-making	√
10	Encourage cooperation among public agencies, reducing redundancies, improving efficiency and minimizing conflicts	√
2019/20 Initiatives		
11	Work with new County Assessor to resolve longstanding data request issues	Met with County Assessor and am working with MarinMap Steering Committee to understand and justify data needs as well as negotiate a new data contract

Mediation

1	Act as Mediation Program liaison between District Attorney's Office and MGSA member agencies	√
2	Coordinate allocation methodology with District Attorney's Office, check for accuracy, assess costs, collect payments, and distribute to the District Attorney's Office	√

Animal Care & Control

1	Manage Animal Care and Control Program as outlined in 3/29/18 Agreement between MGSA and Marin County.	√
2	Administer contract with Marin Humane for county-wide animal care and control including coordinating inquiries/complaints from the public and member jurisdictions	√
3	Prepare annual budget including coordinating allocation methodology with Marin Humane Society and with County budget staff	√
4	Respond to animal control policy issues and work with County Counsel relative to any needed changes to the Animal Control Ordinance	√
2019/20 Initiatives		
5	Evaluate options if legislation like AB1250 is reintroduced (after being vetoed by Governor Brown) and passed which may impact the County's ability to enter into a contract with Marin Humane	√
6	Engage Marin Humane in a discussion about ways to increase dog licensing in the County	√

7	Evaluate allocation methodology for spreading costs to jurisdictions to see if there is a way to reduce annual volatility	Developed format and information for quarterly report. Presently evaluating need
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Abandoned Vehicle Abatement

1	Manage and administer the Program in an accurate and equitable manner	√
2	Claim all available program monies from the State that originate from Marin's motor vehicle owners and distribute	√
2019/20 Initiatives		
3	Distribute to jurisdictions long-standing resources sitting in reserves	The funds will be distributed along with this upcoming quarter's AVAP distribution

Streetlight - Maintenance

1	Manage streetlight contractor's contract including getting input from public works directors, implementing rate changes, and exercising options for extensions where appropriate as outlined in contract	Presently working with PW Directors and MGSA Board on process for new Streetlight Maintenance contract to be finalized by end of fiscal year
2	Administer annual process for all member jurisdictions to transfer streetlights added during the year to the MGSA inventory	√
2019/20 Initiatives		
3	Facilitate accurate inventory of streetlights between PG&E, DC Electric, and MarinMap GIS	Work with upcoming contract vendor to resolve any discrepancies

Streetlight – Telecommunications Equipment

1	Monitor legislation regarding telecommunications equipment and its requirements or not related to MGSA	√
2	Ensure Agreement responsibilities are being met by carriers including collecting annual fees, insurance requirements, and all streetlight application processing fees	NA

3	Negotiate, if directed by Board, agreements with additional telecommunications carriers and providers	√
4	Review and process invoices for MGSA's streetlight vendor review of application packets	NA
5	Review a) preauthorization forms and track use of poles by carriers and b) per pole application packets submitted by carriers and c) resolve any issues or concerns raised by MGSA's streetlight vendor or issues with local jurisdiction permits	NA
2019/20 Initiatives		
6	Negotiate with additional telecommunications carriers and providers if approached regarding use of streetlight assets	Completed agreement with Crown Castle. Presently exchanging communications with one additional carrier
7	Develop policy and process to distribute carrier fees to local agencies as determined by the MGSA Board once program is generating revenue	NA
8	Develop program as needed depending on scale and speed of equipment implementation and jurisdictional permit issuance	Consultant hired to assist with program development. Discussions with vendor on shared application processing and administration
9	Present policy options and get direction from the MGAS Board on the level of telecommunications carrier equipment and other data to be collected from MGSA's application process and the local jurisdictional permit processes and shared (e.g. MarinMap) with governments and the public	Awaiting first couple of applications to see what would be the most beneficial to the public and to local jurisdictions as well as the level of coordination needed with local jurisdictions

Marin Climate and Energy Partnership/Resilient Neighborhoods Grassroots Climate Action Case Study

Project Summary

The countywide Marin Climate & Energy Partnership/Resilient Neighborhoods Grassroots Climate Action program significantly expanded an existing program that recruits and organizes households into Climate Action Teams to educate community members and help them reduce household greenhouse gas emissions.

The project ran from September 2017 to October 2019, and successfully motivated 208 households to reduce their household emissions, resulting in a collective reduction of more than 3 million pounds of carbon dioxide (CO₂), a primary greenhouse gas. The project's deliverables included a marketing and outreach plan, on-line program materials, a coach training handbook, and an [impact and opportunities report](#).

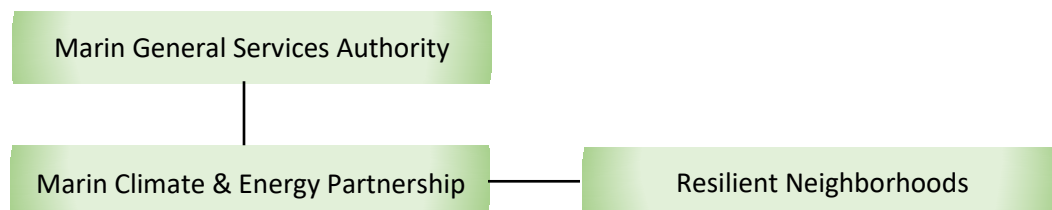
The program supports state goals to reduce statewide greenhouse gas emissions 40 percent below 1990 levels by 2030 (SB 32, Pavley, California Global Warming Solutions Act of 2006, Chapter 249, 2016) and demonstrates how residential action is integral to meeting California's climate goals.



A Climate Action Team

Lead Agency and Partnerships

The lead agency for the project was the Marin General Services Authority (MGSA), a joint powers authority representing all Marin County local governments. MGSA served as the fiscal sponsor and contracting authority. The Marin Climate & Energy Partnership (MCEP), an MGSA-sponsored program through which the local governments coordinate climate action efforts, administered the program. MCEP worked with Resilient Neighborhoods, a program of Sustainable Marin, a local nonprofit, to implement the project. Resilient Neighborhoods provided program outreach and marketing, climate action team educational materials and instruction, and data tracking and analysis. Resilient Neighborhoods provided quarterly updates to MCEP, and MCEP members assisted Resilient Neighborhoods in outreach and marketing efforts.



Engagement Process

The engagement process focused on Marin County residents. Resilient Neighborhoods utilized a variety of marketing strategies to promote the program and sign-up participants, including 1) giving presentations to local governments, schools, and civic and religious organizations; 2) attending local events and conferences; 3) listing workshops in recreation guides; 4) promoting the program on the Resilient Neighborhoods website, and local government websites and newsletters; and 5) providing references from program graduates. The program is free to participants.

Households were organized into Climate Action Teams, which met five times over a ten-week period to learn about strategies and resources available to improve home energy efficiency, shift to renewable energy, reduce transportation emissions, conserve water, reduce waste, and build resiliency to climate-linked impacts. RN used proven social-based behavior change techniques, such as providing social connections, setting goals, seeking peer approval and help, and celebrating accomplishments. These techniques help to maximize program results and ensure long-term success.

Resilient Neighborhoods also recruited volunteer team coaches from the pool of program graduates and trained nine coaches during the project period.

Climate Impact Area

The project was designed to reduce household greenhouse gas emissions and thereby mitigate climate impacts that could result from failure to limit global warming to 1.5°C, including increased incidence of wildfire, extreme storm events, sea level rise, flooding, drought, and public health threats. The Resilient Neighborhoods program motivated participants to prepare for emergencies and built community resiliency by increasing local renewable energy production, conserving resources, encouraging neighborhood connections, and supporting the local economy and agriculture.

The program assisted participants in calculating their household carbon footprint, and then presented a menu of over 100 actions to reduce emissions. Resilient Neighborhoods tracked CO₂ reductions for each household, as well as resiliency points, which were earned for taking actions like purchasing emergency supplies or creating a defensible space around a home. Resilient Neighborhoods aggregated data by team and municipality, and reported results on its [website](#).

Funding Source

The project was funded by \$275,000 Local Government Challenge grant from the California Energy Commission. The grant enabled continued funding for an outreach associate position, as well as funding for a director, which was previously an unpaid position. Funding allowed the existing program to graduate 72 percent more households than it had in the previous comparable period.

Outcomes







The project graduated 208 households during the project period, 15 percent over the goal of 180 households. In addition, the project reduced nearly 3,166,000 CO₂ pounds, 83 percent over the goal of 1,725,000 CO₂ pounds.

Actions tracked during the program included: driving and flying fewer miles, purchasing or leasing an electric vehicle, opting for 100 percent renewable electricity, completing home energy efficiency projects, reducing waste and composting green waste, switching to a more plant-based diet, and planting trees.

<p>Goal #1 Reduce 1,725,000 lbs. CO₂</p> <p>Results 3,165,946 lbs. CO₂ reduced</p> <p><i>Surpassed goal by 83%</i></p>	<p>Goal #2 Enroll 180 households</p> <p>Results 208 households enrolled</p> <p><i>Surpassed goal by 15%</i></p>
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Surveys found that 99 percent of new behaviors started in the program were sustained one year after graduation, and 75 percent of graduates continued taking actions toward a carbon-neutral household after completing the program.

Empowering People to Take Action on Climate Change

 Mobility	 Energy Efficient Homes	 Waste Reduction	 Water Conservation	 Consumption & Food	 Community Resilience & Adaptation
<p>149,354 fewer vehicle miles travelled</p> <p>61 Households (HHs) (32%) will drive EVs or Plug-in hybrids</p> <p>371,966 airline miles not flown</p>	<p>159 HHs opted for 100% renewable electricity including 28 friends and 7 institutions and 8 HHs installed solar PV</p> <p>4,123 LED lightbulbs installed</p> <p>219 actions taken to make efficient homes including 74 new appliance purchases</p> <p>154 energy audits conducted from Rusing Sun Energy & Energy Upgrade CA.</p>	<p>513 actions taken to divert waste from landfills</p> <p>78%* of HHs started composting green waste</p> <p>82% of HHs reduced purchases containing plastic</p>	<p>384 water conserving appliances & devices added</p> <p>789 water conserving behaviors adopted</p>	<p>100% of HHs now consider the climate impact of purchases</p> <p>81%*HHs switched to a more plant-based diet</p> <p>841,587 CO₂ lbs. reduced by investing in renewable energy projects</p>	<p>1,069 actions taken to prepare families for emergencies including wildfires</p> <p>383 actions taken to connect or protect neighborhoods</p> <p>336 trees planted</p>

*Percent of households is based on the number of households that were not already doing the action.

Replicability

The program could be replicated in other communities and regions but would require dedicated staff and/or volunteers to conduct outreach, lead team meetings, and track data. Resilient Neighborhoods' Associate Director for Programs is available to discuss how to replicate the program in other communities.

Additional Resources

- Marin Climate & Energy Partnership website: <https://marinclimate.org/>

- Resilient Neighborhoods website: <https://www.resilientneighborhoods.org/>
- Community-Based Social Marketing website: <https://www.cbsm.com/>
- The Governor’s Climate Change Pillars: 2030 Greenhouse Gas Reduction Goals: <https://ww3.arb.ca.gov/cc/pillars/pillars.htm#pillars>

Further Information

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FY 2020-21 Preliminary Initiatives

MGSA Oversight & Administration

2020/21 Preliminary Initiatives	
1	If approved by MGSA and MTA Boards, transition the responsibilities of MTA to MGSA including assets, contracts, and program management.
2	Implement new staffing structure, train on new job duties, and document organizational responsibilities.
3	Continuation - Evaluate and implement new or revised agency website including underlying platform, content management software, and ability to provide a search feature.

Taxi Regulation

2020/21 Preliminary Initiatives	
4	Continue analysis of regulatory framework and program structure. Research other jurisdictions. Implement program and staffing changes where appropriate

Marin Climate and Energy Partnership

2020/21 Preliminary Initiatives	
5	To be determined by MCEP Steering Committee.

MCSTOPPP

2020/21 Preliminary Initiatives - None	
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MarinMap

2020/21 Preliminary Initiatives	
6	Resolve long-standing issues with streetlight GPS locations and data coordination with DC Electric
7	Other Initiatives to be determined by MarinMap Executive and General Steering Committees

Mediation

2020/21 Preliminary Initiatives - None	
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Animal Care & Control

2020/21 Preliminary Initiatives	
8	Facilitate and implement the renegotiation of the Marin Humane animal care and control contract with the Marin Humane, the County of Marin, and a subcommittee of the Marin Manager's Association. The existing contract ends June 30, 2021

Abandoned Vehicle Abatement

2020/21 Preliminary Initiatives - None	
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Streetlight – Maintenance

2020/21 Preliminary Initiatives	
9	Complete negotiations and implementation of new streetlight maintenance contract with new or existing vendor

Streetlight – Telecommunications Equipment

2020/21 Preliminary Initiatives	
10	Continued - Negotiate agreements with additional telecommunications carriers and providers if approached
11	Continued - Develop policy and process to distribute carrier fees to local agencies as determined by the MGSA Board once program is generating revenue
12	Continued - Develop program as needed depending on scale and speed of equipment implementation and jurisdictional permit issuance.
13	Continued - Present policy options and get direction from the MGAS Board on the level of telecommunications carrier equipment and other data to be collected from MGSA's application process and the local jurisdictional permit processes and shared (e.g. MarinMap) with governments and the public.

Cable Franchise and Public TV Access Program - TBD

2020/21 Preliminary Initiatives	
14	<u>If</u> transition of MTA to MGAS is determined to be financially and programmatically advantageous, hire staffing, develop program structure, and budget for a smooth transition.



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MEMORANDUM

DATE: January 9, 2020

TO: MGSA Board of Directors

FROM: Michael Frank, Executive Officer

SUBJECT: MGSA Executive Officer Recruitment and Article 9.3 of MGSA JPA Agreement

Recommendation:

By motion, appoint an MGSA Board subcommittee to conduct a recruitment for an Executive Officer

Background:

Section 9.3 of the MGSA JPA agreement calls for the Authority (MGSA) to “solicit competitive applications, including compensation for the services of executive officer every four years.”

I entered into a Professional Services Agreement on February 8, 2016 as a result of a competitive recruitment process. Since I intend to submit an application if the Board decides to move forward with a recruitment process, I will not participate in the recruitment process other than as applicant. However, I do suggest that the Board establish a committee of Board members to conduct the recruitment.

The Board could consider amending the JPA Agreement eliminating the every four year recruitment requirement. The JPA Agreement in Section 13.1 states that “this Agreement may be amended only upon the two-thirds (2/3) affirmative vote of all the Directors of the Board with such proposed amendment having been noticed to Members thirty (30) days prior to the date of the meeting.”