
BOARD MEETING AGENDA

DATE: January 11, 2024
TIME: 10:00 a.m.
PLACE: This meeting will be held in person at 900 Fifth Avenue, Suite 100, San Rafael.

How to Provide Comment

Members of the public may submit public comment by:

1. Emailing mfrank@marinjpas.org the day before the meeting.
2. Attending the meeting and speaking during public comment periods.

A. Report from Executive Officer (Frank)

B. Public Comment

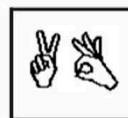
Anyone wishing to address the Board on matters not on the posted agenda may do so. Each speaker is limited to two minutes. As these items are not on the posted agenda, the Executive Officer and the Board may only respond briefly. Public input will be taken as part of each agenda item.

C. [Approve Minutes of October 26, 2023 and November 9, 2023 Regular Meetings \(All\)](#)

D. [Marin County Storm Water Pollution Prevention Program \(MCSTOPPP\) Update and Fiscal Year 2024/25 Proposed Budget](#) (Frank / Carson)

E. [MGSA Work Plan Status Update for FY 2023/24 and Input on FY 2024/25 Work Plan Initiatives](#) (Frank)

RECESS INTO CLOSED SESSION



The meeting facilities are accessible to persons with disabilities. Requests for special accommodations (assisted listening device, sign language interpreters, etc.) should be directed to Michael Frank, 415-446-4428 or email: michael@michaelsfrank.com **no later than 5 days** before the meeting date.

January 11, 2024 MGSA Board Agenda

**CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54957: PUBLIC
EMPLOYMENT - Title: Executive Officer**

RETURN TO OPEN SESSION

- F. [Executive Officer Professional Services Agreement with McGill and Associates, LLC.](#)
(Chanis)
- G. [Transmittal of Annual Fiscal Year 2022/23 Year-End Financial Statement and Audit Report](#) (Frank)
- H. **Adjournment**

NEXT SCHEDULED MEETING: March 14, 2024

NOTE: A complete copy of the agenda packet is available on MGSA's website at <http://maringeneralservicesauthority.com>



900 Fifth Avenue, Suite 100
San Rafael, CA 94901
415.446.4428
maringsa.com

BOARD MINUTES FOR MEETING OF OCTOBER 26, 2023

The MGSA Board Meeting came to order in person. The meeting started at 10:00 a.m.

MGSA Board Members Participating: President Greg Chanis, Vice President Andy Poster, and Members Daniel Del Monte, April Miller, and Robert Zadnik were present. Members Cristine Alilovich and Amy Cunningham were absent.

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

A. Report from Executive Officer

The Executive Officer reported that Board Member McGill had resigned from the Board of Directors. Amy Cunningham, Novato Deputy City Manager will be the City of Novato's appointment to the Board.

B. Public Comment

None

RECESS INTO CLOSED SESSION

C. CLOSED SESSION PURSUANT TO GOVERNMENT CODE SECTION 54957: PUBLIC EMPLOYMENT - Title: Executive Officer

RETURN TO OPEN SESSION

The President of the Board reported that the Board has directed the President of the Board and the MGSA General Counsel to negotiate a contract with the preferred candidate for Executive Officer and to bring the contract back to the full board in open session.

D. Adjournment

The meeting adjourned at 12:30 pm.



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BOARD MINUTES FOR MEETING OF NOVEMBER 9, 2023

The MGSA Board Meeting came to order in person. The meeting started at 10:05 a.m.

MGSA Board Members Participating: President Greg Chanis and Members Amy Cunningham, April Miller, and Daniel Del Monte were present. Vice President Andy Poster and Members Cristine Alilovich and Robert Zadnik were absent.

Program Contractors Attending: Executive Officer Michael Frank, General Counsel Dave Byers, and CCMC Executive Director Michael Eisenmenger.

A. Report from Executive Officer

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

Administration

- Introduce new Board Member, Novato Deputy City Manager Amy Cunningham
- Work is well underway on the FY 2022/23 Annual Financial Audit
- Executive Officer Recruitment Process – Staff is preparing a draft contract for General Counsel Byers and President Chanis to review. Once finalized it will be sent to the Board-preferred candidate

MarinMap

- Strategic Plan – Awaiting survey raw data and analysis from consultants
- GIS software license cost from ESRI are increasing significantly

Taxi - No update

Animal Care and Control Program - No update

CATV - No update

Telecommunications - No small cell applications

B. Public Comment

None

C. Approve Minutes of September 14, 2023 Regular Meeting

Motion by Cunningham, seconded by Miller, to approve the minutes for the September 14th, 2023 Board Meeting. Motion was approved 4 – 0 with Vice President Poster and Members Alilovich and Zadnik absent.

D. Community Media Center of Marin (CMCM) Annual Report Transmittal

Report presented by General Manager Michael Eisenmenger and written report received by Board. No action taken. No public comment.

E. MGSA Board Appointments to the Community Media Center of Marin (CMCM)

By motion, MGSA Board Member Robert Zadnik and Fairfax Councilmember Barbara Coler were appointed to the CMCM Board of Directors. Motion was approved 4 – 0 with Vice President Poster and Members Alilovich and Zadnik absent. No public comment.

F. Election of President and Vice President of the MGSA Board of Directors' Officers for Calendar Year 2024

Motion by Del Monte, seconded by Miller to re-elect President Chanis to another term. Motion was approved 4 – 0 with Vice President Poster and Members Alilovich and Zadnik absent. No public comment.

Motion by Chanis, seconded by Cunningham to re-elect Vice President Poster to another term. Motion was approved 4 – 0 with Vice President Poster and Members Alilovich and Zadnik absent. No public comment.

G. 2024 MGSA Board Meeting Schedule

Motion by Del Monte, seconded by Chanis, to adopt the presented MGSA Board of Directors' meeting dates for calendar year 2024. Motion was approved 4 – 0 with Vice President Poster and Members Alilovich and Zadnik absent. No public comment.

The meeting adjourned at 10:44 a.m.



Michael S. Frank, Executive Office



900 Fifth Avenue, Suite 100
San Rafael, CA 94901
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maringsa.com

MEMORANDUM

DATE: January 11, 2024

TO: MGSA Board of Directors

FROM: Michael S. Frank, Executive Officer

SUBJECT: Marin County Stormwater Pollution Prevention Program (MCSTOPPP) Fiscal Year 2024-25 Proposed Budget

Recommendation

By motion, staff recommends adoption of the attached Resolution 2024-01 supporting the proposed budget and forwarding a recommendation to the Marin County Board of Supervisors.

Discussion

Rob Carson, MCSTOPPP Program Manager, has prepared the FY 2024-25 MCSTOPPP budget for review by the MGSA Board and a recommendation to the Board of Supervisors.

The attached memorandum and attachments from Mr. Carson review the proposed budget in detail. In summary, the Fiscal Year 2024-25 budget is very similar to the prior year and has no increase in member contributions over the prior year. The proposed budget includes a contribution from MCSTOPPP member agencies of \$950,000. This contribution is supplemented by over \$154,000 in MCSTOPPP reserve funds to balance the proposed \$1,105,752 in projected non-grant expenditures.

MGSA staff is supportive of the recommended budget. Mr. Carson will be at the January 11, 2024 Board Meeting to discuss the budget and answer questions of the Board.

Attachments

- **D1** - Fiscal Year 2024-25 Proposed MCSTOPPP Budget Memorandum and Exhibits A, B, and C
- **D2** - Draft Resolution 2024-01, titled "FY 2024-25 MCSTOPPP Budget"



Marin Countywide 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

Date: December 28, 2023

Member Agencies:

To: Marin General Services Authority Board of Directors

From: Rob Carson, MCSTOPPP Program Manager

Belvedere

Subject: Proposed MCSTOPPP Fiscal Year 2024-2025 (FY 24-25) Budget

Corte Madera

Recommendation: Accept report and recommend approval of Proposed FY 24-25 MCSTOPPP Budget.

County of Marin

Introduction

Thank you for this opportunity to present the proposed FY 24-25 MCSTOPPP Budget. The proposal reflects the costs of [MCSTOPPP's FY 24-25 Annual Program Implementation Plan](#) approved by the MCSTOPPP Agency Staff Committee at the January 2024 meeting. Your participation in the Marin County Stormwater Pollution Prevention Program (MCSTOPPP) provides great value to the member jurisdictions and helps ensure compliance with the Phase II Stormwater Permit and protection of the environment in a cost-effective manner.

Fairfax

Larkspur

Mill Valley

Novato

Background

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.

Ross

San Anselmo

San Rafael

Staff are still awaiting the reissuance of the statewide small municipal stormwater permit (Phase II permit) by the State Water Resources Control Board (SWRCB). Until a new permit is issued, Marin's municipal permittees must continue to implement existing permit requirements from the 2013 permit. Staff were anticipating reissuance in 2023, but the State's schedule continued to be delayed due to the development of new regulatory provisions and efforts to regulate K-14 public schools in the next Phase II permit. We now anticipate a public review draft permit in late 2024, followed by an adoption hearing in late 2024 or early 2025 and an effective date of July 1, 2025.

Sausalito

Tiburon

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 pollutant control program planning to help inform local municipal implementation efforts. Despite the delay in permit reissuance, mandated compliance deadlines for pollutant control programs for trash as well as PCB and mercury approach in less than 7 years and without continued progress, MCSTOPPP member agencies are at risk of missing regulatory deadlines and funding opportunities to help leverage implementation costs.

Discussion

Since at least 2014, MCSTOPPP staff have been communicating to municipal public works directors and city/town managers the need to budget for future capital improvement costs associated with mandated trash control and other pollutant specific TMDL requirements (PCBs, mercury, pesticides, pathogens). Those capital investments in stormwater projects are needed currently and anticipated to continue until treatment targets are met. These costs are for local capital, engineering design and project management support, above and beyond the anticipated MCSTOPPP countywide stormwater program costs. MCSTOPPP has been successful in securing federal grant funds from the EPA and a cooperative agreement with Caltrans to assist in design, permitting and construction of the stormwater treatment facilities. MCSTOPPP's ability to deliver on the competitive grants and cooperative agreements will depend on our member municipality's ability to deliver stormwater infrastructure improvement projects.

Please consider the following when comparing the proposed FY 24-25 budget to the previous year.

- **Professional Services** – The proposed FY 24-25 budget includes a small increase (\$7,500) in professional and consultant services from FY24-25. We are anticipating the need for consultant support in the analysis of new permit requirements and the development of approaches, plans and tools to prepare for year one requirements in 2025.
- **Staff Salaries** – Relatively little 2.8% increase over the FY 23-24 labor budget. The slight increase is due to a cost-of-living adjustment included in FY 24-25. Staff salary costs include benefits and direct overhead.
- **Agency Contributions** – There is no proposed increase to the overall FY 24-25 municipal contribution compared to FY23-24. There are small changes to the amounts for each individual member agency based on relative population fluctuations year-to-year. Future program costs and agency contributions are likely to increase in future years with new regulatory programs in the next permit. The draft permit anticipated in 23-24 should help inform the future needs.
- **Reserve Funds** – The reserve fund is healthy, resulting from underspending the past several years' MCSTOPPP annual budgets (due mostly to delays at the state level on regulatory development and permit reissuance). The proposed FY 24-25 budget includes the use of about 44% of the reserve 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 two-to-three years to meet anticipated programmatic and regulatory demands.
- **Grant Funds and Cooperative Funding Agreements** – The FY 24-25 budget reflects two federal grants from the U.S. Environmental Protection Agency (EPA). The first was awarded in 2019 for \$685k for the construction of one large full trash capture device, and the installation of over 90 small trash capture devices across Marin's municipalities. The second EPA grant was awarded in 2023 for \$4,073,070 and includes funding for design and permitting of 17 large full trash capture devices in eight municipalities, and the design and construction of a waste management facility for material from stormwater system maintenance. Agreements between MCSTOPPP and participating member agencies will formalize roles and responsibilities under this funding.

MCSTOPPP has executed a cooperative agreement with the CA Department of Transportation (Caltrans) to fund trash capture projects that deliver up to 210 acres of Caltrans rights-of-way stormwater treatment for an amount not to exceed \$21 million. This funding will be programmed into the MCSTOPPP budget as municipal projects are programmed in the local workplans.

- **Optional Permit Implementation Services** – In 2021, the MGSA Board and the District Board of Supervisors approved revisions to the MCSTOPPP Joint Exercise of Powers Agreement (JEPA). These revisions included the establishment of a mechanism for MCSTOPPP to provide additional services to one or more member agencies, outside of the baseline program administration and implementation services. These are termed “Optional Permit Implementation Services”. Details about all the budget categories can be found in the attached Exhibit B – Budget Category Definitions. The proposed FY 24-25 MCSTOPPP budget does not currently contain optional permit implementation services project. If current fiscal year projects lead to future needs that can be shared by affected municipalities, a project can be developed and circulated for financial commitments by the participating municipalities.

The proposed budget includes a contribution from MCSTOPPP member agencies of \$950,000. This contribution is supplemented by over \$154,000 in MCSTOPPP reserve funds to balance the proposed \$1,105,752 in projected non-grant expenditures. The use of reserve funds beyond those proposed for use to balance the FY 24-25 budget would only be appropriated into the MCSTOPPP budget by the Flood Control District Board after MCSTOPPP receives a recommendation from the MGSA Board.

Exhibit C below lists the individual MCSTOPPP contribution amounts by agency for the proposed FY 24-25 MCSTOPPP budget.

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

Table 1 summarizes the proposed FY 24-25 budget and the FY 23-24 adopted budget and projected actuals. The budget detail is available in Exhibit A below.

Projected Program Needs Beyond FY 24-25

Marin permittees should anticipate costs for stormwater compliance to increase beyond FY 24-25 to account for pollutant specific TMDL and trash control programs, including significant capital costs around design, installation and maintenance of trash capture and the integration of low impact development and green infrastructure into public projects. These costs will impact local municipal capital improvement budgets directly, in addition to costs to support MCSTOPPP.

The countywide stormwater program will continue to follow the reserve recommendations of the MGSA Board and MCSTOPPP Budget Subcommittee to maintain at least a 5% operating reserve. 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.

Table 1

MCSTOPPP Revenues, Expenditures and Fund Balances	FY23-24 Approved Budget	FY23-24 Projected Actuals	FY24-25 Proposed Budget
Revenues			
Interest	\$ 1,000	\$ 7,534	\$ 1,000
Total Contribution to MCSTOPPP	\$ 950,000	\$ 950,000	\$ 950,000
Grant Revenue	\$ 679,640	\$ 88,547	\$ 4,669,523
Optional Permit Implementation Services	\$ -	\$ -	\$ -
Total Revenues	\$ 1,630,640	\$ 1,046,081	\$ 5,620,523
Expenditures			
MCSTOPPP Fully Weighted Staff Salaries (including indirect County overhead (A87))	\$ 640,068	\$ 620,962	\$ 658,002
Professional Services	\$ 320,000	\$ 280,000	\$ 327,500
Memberships and Regional Projects	\$ 100,000	\$ 91,680	\$ 97,500
Miscellaneous Expenses	\$ 23,525	\$ 17,700	\$ 22,750
Grant Expenditures	\$ 679,640	\$ 83,000	\$ 4,675,070
Optional Permit Implementation Service Expenses	\$ -	\$ -	\$ -
Total Fiscal Year Expenditures	\$ 1,763,232	\$ 1,093,342	\$ 5,780,822
Net Operating Budget			
Reserve needed to balance budget	\$ (132,593)	\$ (52,808)	\$ (154,752)
Ending Fund Balance			
Total Available Reserve (Unrestricted Fund Balance)	\$ 423,708	\$ 503,493	\$ 348,741

*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.

Attachment: Exhibit A - Proposed FY 24-25 MCSTOPPP Budget

Exhibit B – Budget Category Definitions

Exhibit C – Proposed MCSTOPPP municipal contribution amounts by agency

C (by email): Rosemarie Gaglione, Director of Marin County Public Works
 Berenice Davidson, Assistant Director of Marin County Public Works
 Michael Frank, Executive Director, Marin General Services Authority
 Anthony Boyd, Director of Public Works, City of Belvedere
 Andrew Poster, Director of Public Works, City of Mill Valley
 April Miller, Director of Public Works, City of San Rafael
 Chris DeGabriele, Interim Director of Public Works, City of Novato
 David Eshoo, Town Engineer, Town of Tiburon
 Julian Skinner, Director of Public Works, City of Larkspur
 Kevin McGowan Director of Public Works, City of Sausalito
 Loren Umbertis, Director of Public Works, Town of Fairfax
 R.J. Suokko, Director of Public Works, Town of Corte Madera
 Richard Simonitch, Director of Public Works, Town of Ross
 Sean Condry, Director of Public Works, Town of San Anselmo
 Municipal Stormwater Coordinators

	A		B		C		D	
MCSTOPPP Revenues, Expenditures, and Fund Balances	FY21-22 Approved Budget	FY21-22 Final Actuals	FY22-23 Approved Budget	FY22-23 Actuals	FY23-24 Approved Budget	FY23-24 Projected Actuals	FY24-25 Proposed Budget	
Beginning Fund Balance								
Total Beginning Fund Balance - (start of FY balance)*	\$426,914	\$502,664	\$427,347	\$535,644	\$556,301	\$556,301	\$503,493	
<i>Operating Reserve (Maintain @ >5% of FY budgeted expenditures)</i>	\$48,477	\$43,966	\$54,339	\$44,849	\$54,180	\$50,517	\$55,288	5% Operating Reserve Minimum
Revenues								
Interest	\$6,500	\$505	\$3,000	\$17,635	\$1,000	\$7,534	\$1,000	
Baseline Program Revenues and Contribution to MCSTOPPP (Appropriate into the budget)	\$800,000	\$800,000	\$900,000	\$900,000	\$950,000	\$950,000	\$950,000	← Total Baseline Contribution For Budget Appropriation ← Revenue
Revenues (excluding grants and optional services revenue):	\$1,491,500	\$804,000	\$903,000	\$917,635	\$951,000	\$957,534	\$951,000	
Miscellaneous Revenue (partners, grants, events)	\$685,000	\$0	\$685,000	\$5,360	\$679,640	\$88,547	\$4,669,523	
<i>GRANT - PROJECT # 41MCPCL - 2019 EPA WQIF</i>								
<i>MCSTOPPP Pollution Control Infrastructure Proj.</i>	\$685,000	\$0	\$685,000	\$5,360	\$679,640	\$88,547	\$596,453	
<i>GRANT - PROJECT # 41MCSTP23 - 2023 EPA WQIF</i>								
<i>Marin Countywide Stormwater Treatment Project</i>							\$4,073,070	
Optional Program Services * *(See attached for participating agencies and cost share)			\$225,000	\$190,212	\$0	\$0	\$0	← Optional Program Services (co
Total Revenues including grants	\$2,176,500	\$804,000	\$1,813,000	\$1,113,207	\$1,630,640	\$1,046,081	\$5,620,523	
Expenditures								
MCSTOPPP Labor (full cost) • Plan for FY 24-25: 75% Program Administrator, 95% Engineering Assistant, 2x 50% Engineering Technician IIs, 5% GIS Specialist, 5% Sr. Planner • Estimated County costs for taxes and benefits: 45.6% • County DPW indirect overhead: supplies, support, phone, office space, computer leases, maintenance, and administration: 19.81% • Cost of Living Adjustment (FY24): 3%	\$576,330	\$507,654	\$595,100	\$589,813	\$627,650	\$608,544	\$645,212	← Labor
Indirect County Overhead (A87 charges)	\$11,705	\$11,639	\$12,056	\$0	\$12,418	\$12,418	\$12,790	← Indirect County Overhead
Professional Services • Consultant assistance: technical, regulatory, & grant assistance; outreach and advertising campaigns • Reporting and training • Environmental Education (STRAW) • Pesticide reduction outreach (Our Water Our World) • Pollutant TMDL Planning • Trash Control and Capture Planning • Administrative (financial audit, organizational assessment)	\$266,500	\$266,383	\$365,000	\$204,354	\$320,000	\$280,000	\$327,500	← Professional Services
<i>Professional Services carry forward encumbrances from Previous FY</i>	\$55,352.00	\$55,352.00	\$160,830.04	\$160,830.04	\$147,276.34	\$147,276.34	TBD	
<i>Professional Services carry forward encumbrances to Next FY</i>		-\$166,998.65		-\$168,595.28			TBD	
<i>Professional Services Total (includes carry forward from Previous and to next FY)</i>	<i>\$321,852.00</i>	<i>\$154,736.35</i>	<i>\$525,830.04</i>	<i>\$196,588.62</i>	<i>\$467,276.34</i>			

	A		B		C		D	
MCSTOPPP Revenues, Expenditures, and Fund Balances	FY21-22 Approved Budget	FY21-22 Final Actuals	FY22-23 Approved Budget	FY22-23 Actuals	FY23-24 Approved Budget	FY23-24 Projected Actuals	FY24-25 Proposed Budget	
Expenditures (continued)								
Memberships and Regional Projects								
• San Francisco Bay Regional Monitoring Program (SFEI)								
• North Bay Watershed Association (NBWA)								
• California Stormwater Quality Association (CASQA - Dues and Member Subscriptions)	\$95,000	\$85,925	\$92,000	\$89,663	\$100,000	\$91,680	\$97,500	← Memberships, Regional Projects, Collaboration
Miscellaneous Expenses								
• Supplies, services, office, prof. dev't., travel, computer, printing	\$20,000	\$7,716	\$22,625	\$13,147	\$23,525	\$17,700	\$22,750	← All Misc. Expenses
<i>Mobile Devices</i>	\$1,000.00	\$765.62	\$1,000.00	\$1,142.93	\$1,000.00	\$1,300.00	\$1,500.00	<i>Mobile Phones</i>
<i>MiscEX-BGT Miscellaneous Services -</i>	\$5,000.00	\$1,803.67	\$6,575.00	\$4,096.75	\$6,575.00	\$2,900.00	\$4,800.00	<i>Misc. Services</i>
<i>Office expense (supplies)</i>	\$1,000.00	\$105.69	\$1,000.00	\$800.48	\$1,000.00	\$1,300.00	\$1,000.00	<i>Office Supplies</i>
<i>Printing (outreach, workshops)</i>	\$4,000.00	\$280.00	\$4,000.00	\$2,883.00	\$4,000.00	\$3,000.00	\$4,000.00	<i>Printing</i>
<i>Print binding</i>								
<i>Equipment - Copier/printer/scanner rental</i>	\$2,000.00	\$1,457.26	\$2,000.00	\$636.17	\$2,200.00	\$1,800.00	\$2,200.00	<i>Office Copier</i>
<i>Minor Equipment</i>	\$2,000.00	\$313.16	\$2,000.00	\$73.84	\$2,000.00	\$1,500.00	\$2,000.00	← All Misc. Expenses Continued
<i>EDU TRN - Professional Development</i>	\$2,500.00	\$2,746.76	\$2,500.00	\$617.89	\$3,150.00	\$2,150.00	\$3,000.00	<i>Professional Dev't</i>
<i>Transportation & Travel</i>	\$2,000.00	\$243.59	\$2,950.00	\$2,895.84	\$3,000.00	\$3,150.00	\$3,650.00	<i>Transportation & Travel</i>
<i>Computer lease charge</i>	\$500.00	\$0.00	\$600.00	\$0.00	\$600.00	\$600.00	\$600.00	<i>Staff Computer Lease</i>
Expenditures Subtotal (excluding grants and Optional Program Services)	\$969,535	\$879,317	\$1,086,781	\$896,978	\$1,083,593	\$1,010,342	\$1,105,752	
Grant Expenditures:								
EPA WQ Improvement Fund Grant (2019-2024) (41MCPCI)	\$685,000	\$5,360	\$685,000	\$5,360	\$679,640	\$83,000	\$602,000	← Grants
EPA WQ Improvement Fund Grant (2023-2027) (41MCSTP23)							\$4,073,070	← Grants
Optional Program Services Expenditures*								
*(See attached for participating agencies and cost share)			\$225,000	\$190,212	\$0	\$0	\$0	← Optional Program Services (co
Total Expenditures (INCLUDING grants and Optional Program Services)	\$1,654,535	\$884,678	\$1,996,781	\$1,092,550	\$1,763,232	\$1,093,342	\$5,780,822	
Balance - (Baseline Revenue - Baseline Program Costs)								
Revenues (Baseline Program Contribution to MCSTOPPP + interest)	\$1,491,500	\$804,000	\$903,000	\$917,635	\$951,000	\$957,534	\$951,000	
Expenditures (Baseline Program Admin and Implementation Services)	\$969,535	\$879,317	\$1,086,781	\$896,978	\$1,083,593	\$1,010,342	\$1,105,752	
Reserve Fund Impact (amount used to balance budget as planned/authorized)	\$521,965	-\$75,317	-\$183,781	\$20,657	-\$132,593	-\$52,808	-\$154,752	← Reserve to balance budget
Reserve Fund Balance (estimated for FY 21-22 and FY22-23)								
Total Beginning Fund Balance - (start of FY balance)*(same as Row 5)	\$426,914	\$502,664	\$427,347	\$535,644	\$556,301	\$556,301	\$503,493	
Reserve used to balance FY budget (as planned/authorized)	\$521,965	-\$75,317	-\$183,781	\$20,657	-\$132,593	-\$52,808	-\$154,752	← Reserve to balance budget
Total Ending Fund Balance	\$948,879	\$427,347	\$243,566	\$556,301	\$423,708	\$503,493	\$348,741	← Reserve Fund End Balance

*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.

Exhibit B
 Marin Countywide Stormwater Pollution Prevention Program
 Fiscal Year 2024-2025 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. Labor is estimated using current FY labor rates & overhead, plus any Cost of Living Adjustment.</p> <ul style="list-style-type: none"> • Estimated costs for Taxes and Benefits is +45.6% for FY23-24. • Public Works Departmental Indirect Overhead* is 19.81% for FY23-24 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 current FY, see separate 'Marin County A87 Indirect Cost Allocation' category in detail.</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 (with 3% annual inflation) 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

Exhibit B
Marin Countywide Stormwater Pollution Prevention Program
Fiscal Year 2024-2025 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 will not be appropriated into the annual MCSTOPPP budget unless through recommendation from the MGSA Board to the Flood Control District Board of Supervisors.

Baseline Cost - Program Administration and Implementation Services:

The financial contribution by MCSTOPPP member agencies to cover the services shared by all member agencies, constituting a baseline annual program cost.

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]]

Optional Permit Implementation Services:

As provided in the MCSTOPPP JEP A (rev. 2021), a member agency may request MCSTOPPP to provide further services beyond the baseline Program Administration and Implementation Services. These Optional Permit Implementation Services would benefit one or more member agencies.

The cost for such services would be an additional cost beyond the baseline program cost and would be borne by those member agencies requesting such services.

The cost shall be allocated to participating member agencies according to the type of service (e.g. on a direct cost-recovery basis or in accordance with a land and population pro rata used for the baseline program costs – except that shares shall be calculated including only the populations and areas of the member agencies participating in the Optional Permit Implementation Services).

Total Contribution:

The annual fee for each member agency shall be based on the annual Program Administration and Implementation Services cost plus the proportional share of any Optional Permit Implementation Services requested by the member agency.

**Municipal and County Contribution, Shares and Formula
Proposed for Fiscal Year 2024-2025**

Municipality	AREA (sq. mi.)	*Current Population	24-25 SHARE	Prior Year FY 23-24 Contributions	FY 2024-2025	
					Proposed Contributions for Program Administration and Implementation Services	Change from FY 23-24
Belvedere	0.49	2,045	0.007	\$6,354.61	\$6,350.53	-\$4.08
Corte Madera	3.9	9,885	0.041	\$38,520.13	\$38,543.21	\$23.09
Fairfax	2.7	7,354	0.029	\$27,546.23	\$27,642.44	\$96.21
Larkspur	3.05	12,571	0.041	\$39,277.22	\$39,231.99	-\$45.23
Mill Valley	4.67	13,664	0.052	\$49,528.28	\$49,584.37	\$56.09
Novato	27	51,392	0.247	\$235,304.34	\$234,835.44	-\$468.90
Ross	1.4	2,267	0.012	\$11,428.50	\$11,429.73	\$1.23
San Anselmo	2.5	12,405	0.038	\$36,176.54	\$36,102.39	-\$74.15
San Rafael	17.3	59,681	0.211	\$200,569.70	\$200,702.96	\$133.25
Sausalito	2.2	6,865	0.025	\$24,343.53	\$24,162.49	-\$181.05
Tiburon	3.3	8,798	0.035	\$33,463.60	\$33,428.01	-\$35.59
County of Marin	94.19	66,032	0.261	\$247,487.31	\$247,986.43	\$499.12
Total	162.7	252,959	1	\$950,000.00	\$950,000.00	\$0

*Population figures based on most recent (1/1/2023) State Department of Finance estimates. (2020 Census Benchmark).

Follow link (accessed 11-29-2023):

<https://dof.ca.gov/Forecasting/Demographics/Estimates/>

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

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 2024-25 MCSTOPPP BUDGET
RESOLUTION 2024 - 01**

WHEREAS, the staff of the Marin County Stormwater Pollution Prevention Program (MCSTOPPP) has prepared a draft FY 2024-25 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 11, 2024 the MCSTOPPP staff presented and the MGSA Board reviewed and discussed the FY 2024-25 Budget.

NOW THEREFORE, BE IT RESOLVED, that the MGSA Board of Directors recommends to the Marin County Board of Supervisors approval of the FY 2024-25 MCSTOPPP Budget as presented to the MGSA Board of Directors and as summarized on Exhibit A of this resolution attached.

Adopted this 11th day of January 2024.

Ayes: Alilovich, Chanis, Cunningham, Del Monte, Miller, Poster, Zadnik

Noes: Alilovich, Chanis, Cunningham, Del Monte, Miller, Poster, Zadnik

Absent: Alilovich, Chanis, Cunningham, Del Monte, Miller, Poster, Zadnik

Greg Chanis
President, MGSA Board of Directors

Attested By:

Michael S. Frank
Executive Officer



Exhibit A
MCSTOPPP FY 2024-25
Budget Summary

Description	Proposed FY 2024-25 MCSTOPPP Budget
Est Beginning Fund Balance	\$503,493
Expenses	
Salaries and benefits	\$645,212
Services and supplies	447,750
County Indirect overhead	12,790
Grant	4,675,070
Optional Program Services	0
Total Expenses	\$5,780,822
Revenues	
Municipal contribution	950,000
Miscellaneous revenue and interest	1,000
Grant	4,669,523
Optional Program Services	0
Total Revenues	\$5,620,523
MCSTOPPP reserve needed to fund expenses	(154,752)
Ending Fund Balance	\$348,741



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MEMORANDUM

DATE: January 11, 2024

TO: MGSA Board of Directors

FROM: Michael S. Frank, Executive Officer

SUBJECT: MGSA FY 2023-24 Work Plan Status and Input on FY 2024-25 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:

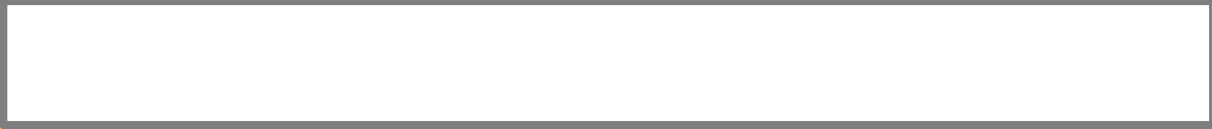
"The Marin General Services Authority provides the administration of a variety of programs and services where the policy issues are generally established, in arenas that are more cost effective to provide collectively or are significantly enhanced through partnering for the benefit of the greater Marin 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 2023-24 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 2024-25. Staff will consider this input as part of the development of the FY 2024-25 Budget and the FY 2024-25 Work Plan. The second attachment includes some preliminary Initiatives for the Board's consideration.

Attachment

- Attachment E1 – FY 2023-24 MGSA Work Plan and Status Update
- Attachment E2 – FY 2024-25 Preliminary Work Plan Initiatives



FY 2023/24 WORKPLAN

JANUARY 2024 UPDATE



Marin
General Services
Authority

FY 2023/24 WORKPLAN

Mission Statement

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. – adopted January 11, 2018

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.



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MGSA Oversight & Administration

Executive Oversight		
1	Provide effective management oversight of agency and ten 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	√
2023/24 Initiatives		
6	Based on Board action, revise Board Meeting format and strive to transition to a hybrid virtual and in-person meeting format post COVID	Completed Board returned format to the meeting style pre-COVID
7	Assist with county-wide Digital Marin Strategic Plan action items as well as any relevant insights and input to the project organizers	Completed
8	Research and explore possible future MGSA programs	√
Information Technology		
9	Develop, maintain, and manage electronic file software that controls and monitors file access, backup, and security	√
10	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	√
11	Maintain website with accurate and timely information, keep software updated, and manage domains and hosting accounts	√

Finance		
12	Accurately handle all financial transactions including accounts payable, accounts receivable, invoicing, grants management, and jurisdiction/agency allocation of costs	√
13	Retain and work with financial accounting and auditing firm to develop, review, and produce the Annual Year-End Financial Report	√
14	Manage budget process for MGSA and all programs that is transparent and allows the Board an opportunity to discuss appropriate policy issues	√
15	Ensure compliance with all contract and other documents for federal, State, and County grants including all reporting and payment processing	√
Human Resources		
16	Supervise and manage ongoing contract program support and coordination	√
17	Recruit and manage orientation and training process for new contractors as needed	√
Property Management		
18	Manage storage office sublease with TAM and resolve any related issues including space, mail management, and copier use	√
Risk Management		
19	Manage insurance acquisition and renewal	√
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, 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	√

Programs (alphabetical)

Abandoned Vehicle Abatement (AVAP)

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 to appropriate jurisdictions	√

Animal Care & Control

1	Manage Animal Care and Control Program as outlined in the three fiscal year 1/10/23 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	√ Met with County Counsel and other stakeholders regarding status of leash laws in unincorporated and incorporated areas of Marin

CATV - Marin Cable Franchise and Public, Educational, and Government Access

1	Collect cable franchise fees on behalf of member agencies and distribute appropriately	√
2	Collect State franchise public, educational, and government access fees and distribute to the designated access provider, Community Media Center of Marin County (CMCM)	√
3	Oversee the Program's designated PEG access provider agreement with Community Media of Marin County (CMCM), interface with the Executive Director and Board of CMCM, and problem solve any issues that surface	√
4	Manage consultant that audits state franchise holder records as appropriate and negotiate resolution of discrepancies with franchise holders	√
2023/24 Initiatives		
5	Continue to evaluate and implement areas for administrative cost reductions and efficiencies as a result of the transition from a separate government entity to a program within MGSA.	√

Marin Climate and Energy Partnership (MCEP)

1	Provide advice, management, and support to the MCEP Program	√
2	Provide guidance and input to the MCEP Executive and Steering Committees	√ The MCEP Executive and Steering Committees meet monthly.
3	Pursue grant and other funding for cross-county projects	Additional \$12k granted by Marin Energy Watch Partnership to assist in development of Countywide Electrification Plan.
4	Monitor any grant terms for MGSA/MCEP compliance and enter into sub-contracts and process invoices for MCEP grants	TAM grant completed October 2023. Continuing to monitor Marin Energy Watch Partnership grant.
5	Ongoing implementation of Climate Action Plans	√

6	Develop model ordinances for use by all jurisdictions	No new ordinances developed; continuing to adopt model Green Building Reach Code.
7	Develop community Greenhouse Gas Inventories for Marin jurisdictions	GHG Inventories prepared for 2021 community-wide emissions.
2023/24 Initiatives		
8	Update Climate Action Plans and/or develop content for General Plans for Mill Valley, Novato, Ross, San Anselmo, and others as requested	Mill Valley CAP completed. Novato CAP in process.
9	Develop community-wide and government operations GHG emissions inventories for all jurisdictions for calendar year 2021.	GHG Inventories prepared for 2021 communitywide emissions for all jurisdictions and posted on the MCEP website. Municipal GHG inventories in process for jurisdictions that have requested them (Novato, San Rafael, Larkspur, Tiburon, and Mill Valley).
10	Assist in development of a Marin County Electrification Plan	Completed residential and non-residential building analysis for individual jurisdictions and countywide, which are posted on the County's website. Assisted in three community workshops and participated in biweekly subcommittee meetings.
11	Conduct outreach and council/board presentations for adoption of Countywide Electric Vehicle Acceleration Strategy	Presented Countywide EV Acceleration Strategy to remaining jurisdictions (Fairfax, County, San Rafael, Tiburon, Belvedere) and TAM Board.
12	Assist jurisdictions in adoption of model green building that exceeds State requirements, such as requiring all-electric new construction	In process. Marin County, Fairfax, Tiburon, San Anselmo, San Rafael, and Corte Madera have adopted. Sausalito, Mill Valley, Larkspur, and Ross are considering.
13	Explore opportunities to collaborate on implementation of SB 1383.	Zero Waste Marin has assumed responsibility for collaboration and joint implementation of SB 1383.
14	Continue efforts to adopt the model Reusable Foodware Ordinance by all Marin jurisdictions	Tiburon adopted the ordinance in August 2023 and Belvedere in October 2023. Corte Madera adopted their own ordinance in September 2023. All jurisdictions have adopted an ordinance. MCEP continues to collaborate on ordinance implementation.

15	Develop an online compendium of available funding resources for Climate Action Plan implementation	Due to constantly changing grant opportunities, the Steering Committee agreed to include a recurring item on Grant and Funding Resources on the monthly agenda.
16	Support Resilient Neighborhoods in their efforts to enroll participants in the program	<p style="text-align: center;">√</p> Resilient Neighborhoods provides quarterly reports to MCEP. Jurisdictions continue to market the program through newsletters, websites, social media, and recreation guides.

MarinMap

1	Provide management, financial, and contract support and oversight to the MarinMap Program	<p style="text-align: center;">√</p> MarinMap continues to be administered on a day-to-day basis with contractual oversight in place. A Strategic Planning Process is underway to evaluate MarinMap's operations and long-term plans. Recent recommendations are being coordinated for implementation
2	Staff and facilitate the MarinMap Steering Committee and the Executive Subcommittee meetings	<p style="text-align: center;">√</p> The Executive Subcommittee continue to meet monthly. The larger Steering Committee has not convened due to lack of consequential budget or policy actions
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	<p style="text-align: center;">√</p> Ongoing. Assessor contract has been terminated and cooperation is currently month to month
Executive Subcommittee Goals		
4	Continue providing effective customer service to users seeking geographical information	<p style="text-align: center;">√</p> Ongoing. Recent survey indicated the need to centralize member help needs and is being worked on.

5	Continue to evaluate the cost of service to taxpayers and ratepayers	<p style="text-align: center;">√</p> <p>MarinMap rates have not increased since 2005 and dues reductions/waivers have been implemented three times when project costs and activities allowed</p>
6	Continue to seek datasets that can be integrated into the MarinMap platform to encourage and benefit all users	<p style="text-align: center;">√</p> <p>Outreach continues to encourage new members with new datasets (North Marin Water recently joined), and current members occasionally suggest new datasets that are developed by the Program when feasible</p>
7	Ensure data availability to first responders and strive to assist community volunteer disaster planning groups	<p style="text-align: center;">√</p> <p>MarinMap works closely with fire agencies in Marin who continue to be active regarding MarinMap's role in their response planning. Police and DPW personnel and their needs are represented by their MarinMap designee. MarinMap continues to offer its resources to volunteer groups</p>
8	Encourage member participation to ensure decisions best represent the needs of all members	<p style="text-align: center;">√</p> <p>Open dialogs between members and with MarinMap staff are encouraged and Executive Subcommittee meeting attendance is solicited monthly, with attendees representing various types of agencies (large, medium, small cities and towns, County, special, utility, and regulatory districts). Staff actively maintains an awareness of the needs and issues of those not "at the table"</p>
9	Continue to encourage cooperation among public agencies, reducing redundancies, improving efficiency and minimizing conflicts	<p style="text-align: center;">√</p> <p>Members use formal and informal methods to share information and strategies with each other, and both are strongly encouraged</p>
2023/24 Initiatives		
10	Be a technical resource to facilitate Digital Marin's goals and incorporate as needed relevant aspects of the County's Digital Marin Strategic Plan	Completed

11	Work with consultants, County of Marin, jurisdictions, and MarinMap member agencies to complete the development of MarinMap's Strategic Plan	A prime element of the Strategic Plan, a member survey, has been completed and is being analyzed for incorporation
12	Implement elements of the MarinMap Strategic Plan	Partially complete. Staff is ensuring coordination between MarinMap's Strategic Plan and the County's own Strategic Plan currently underway

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	√

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	√
	2023/24 Initiatives	
3	Create a jurisdiction subcommittee to conduct a Mediation Program Review of the District Attorney managed community service	Due to changes in MGSA Board members and change in Executive Officer, initiative delayed until FY 2024/25

Streetlight – Maintenance

1	Manage streetlight contractor's contract including getting input from public works	√
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	directors, implementing rate changes, and exercising options for extensions where appropriate as outlined in contract	
2	Administer annual process for all member jurisdictions to transfer streetlights added during the year to the MGSA inventory	Due to turnover and difficulty getting input from Public Works Directors, staff has developed a different process to be implemented once new Executive Officer on Board
3	Facilitate accurate inventory of streetlights between PG&E, DC Electric, and MarinMap GIS	√

Streetlight – Telecommunications Equipment

1	Monitor legislation regarding telecommunications equipment in the public right-of-way and its impact related to MGSA assets	√
2	Ensure Agreement responsibilities are being met by carriers including collecting annual fees, all streetlight application processing fees, and insurance requirements	N/A
3	Review and process invoices for MGSA's streetlight vendor review of application packets	N/A
4	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	N/A

Taxi Regulation

1	Ensure that MGSA member agencies are in compliance with California State tax law	√
2	Work towards maintaining 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	√
5	Process taxi permits in an efficient and cost-effective manner	√
	2023/24 Initiatives	
6	Consider cannabis testing regulations for Drivers' Permits due to changes in state law	√



FY 2024-25 Preliminary Initiatives

MGSA Oversight & Administration

2024/25 Preliminary Initiatives	
1	Transition to a new Executive Officer.
2	Project manage the completion of the MarinMap Strategic Plan with the Program Coordinator and determine steps for implementation.
3	Following review JPA formation document, determine need for updating and creation of a bylaws document.

Animal Care & Control

2024/25 Preliminary Initiatives – None	
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CATV - Cable Television Franchise Public, Educational, and Government Access

2024/25 Preliminary Initiatives	
1	Determine need and timing for franchise fee audit of cable telecommunications providers

Marin Climate and Energy Partnership

2024/25 Preliminary Initiatives	
1	Update Climate Action Plans and/or develop content for General Plans for Novato, San Anselmo, Ross, and others as requested
2	Develop communitywide GHG emissions inventories for all jurisdictions for calendar year 2022 and government operations GHG emissions inventories for jurisdictions upon request.
3	Assist in development of a Marin County Electrification Plan
4	Assist jurisdictions in adoption of a model green building ordinance that exceeds State requirements, such as requiring all-electric new construction
5	Support Resilient Neighborhoods in their efforts to enroll participants in the program

MarinMap

2024/25 Preliminary Initiatives	
1	Work with consultants, County of Marin, jurisdictions, and MarinMap member agencies to complete the development of MarinMap’s Strategic Plan. Ensure consultants are coordinated between County and MarinMap Strategic Plans.
2	Using member survey data and consultant recommendations, implement elements of the MarinMap Strategic Plan as feasible, including app and website revisions and security improvements.

MCSTOPPP

2024/25 Preliminary Initiatives – not listed here	
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Mediation

2024/25 Preliminary Initiatives	
1	Create a jurisdiction subcommittee to conduct a Mediation Program Review of the District Attorney managed program

Streetlight – Telecommunications Equipment

2024/25 Preliminary Initiatives – None	
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Streetlight – Maintenance

2024/25 Preliminary Initiatives	
1	Transition to a new process for streetlight ownership from local jurisdictions to MGSA

Taxi Regulation

2024/25 Preliminary Initiatives	
1	Work with administrators at Muir Woods National Monument to improve taxi services for visitors



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MEMORANDUM

DATE: January 11, 2024

TO: MGSA Board of Directors

FROM: Michael S. Frank, Executive Officer

SUBJECT: MGSA Executive Officer Professional Services Agreement with McGill & Associates, LLC

Recommendation

Authorize the Board President to execute a professional services agreement with Adam McGill to serve as Executive Officer, effective January 12, 2024.

Discussion

The Board completed its process of recruiting and selecting a preferred Executive Officer candidate in October 2023, directing staff to negotiate and present a professional services agreement with the preferred candidate, Adam McGill, at this January meeting. An agreement has been prepared and accepted by Mr. McGill, including the following terms: the performance of duties of the Executive Officer in accordance with the JPA agreement; no automatic termination date, rather either party may terminate the agreement with 30 days' notice; and compensation is set at \$148,812.00 per year, to be paid monthly. The balance of the agreement reflects the standard professional services agreement language used by MGSA. Mr. McGill will work from his home office.

Please review the draft agreement, which will be discussed in Closed Session prior to any action being taken.

Attachments

- **Attachment F1** – Draft MGSA Executive Officer Professional Services Agreement with McGill & Associates, LLC.

- **Attachment F2** – Resolution 2024 – 02 authorizing execution of the professional services agreement

PROFESSIONAL SERVICES CONTRACT
Executive Officer

THIS AGREEMENT (“Agreement or Contract”) is made and entered into this 11th day of January 2024 by and between the **MARIN GENERAL SERVICES AUTHORITY**, hereinafter referred to as "Authority" and **MCGILL AND ASSOCIATES, LLC**, hereinafter referred to as "Contractor."

RECITALS:

WHEREAS, Authority desires to retain Contractor as its Executive Officer in accordance with Article 9 of its Joint Powers Agreement; and

WHEREAS, Contractor warrants that he is qualified and competent to render the aforesaid services.

NOW, THEREFORE, for and in consideration of the agreement made, and the payments to be made by Authority, the parties agree to the following:

1. SCOPE OF SERVICES:

Contractor agrees to provide all of the services described in Exhibit "A," attached hereto and by this reference made a part hereof. Contractor agrees to devote all necessary time and energy to accomplish these tasks. The Board of Directors of the Authority shall annually review the performance of Contractor. Contractor shall file an official bond pursuant to Government Code § 6505.1 to be paid by Authority.

2. FEES:

The fees for furnishing services under this Contract shall be \$12,401.00 per month. Said fees shall remain in effect for the entire term of the contract unless modified by agreement. It is anticipated that the contract will take 60% time or 104 hours per month over the course of a fiscal year. The term of this contract is month to month with no express termination date. Each party shall be entitled to 30 days' notice prior to termination.

3. MAXIMUM COST TO AUTHORITY:

In no event will the cost to Authority for the services to be provided herein exceed the maximum sum of \$12,401.00 per month except that as Executive Officer Contractor would be entitled to reasonable expenses if authorized and budgeted by the Authority during the annual budget process.

4. PAYMENT:

The fees for services under this Contract shall be due upon receipt by Authority of an invoice covering the service(s) rendered for the prior month.

5. WORKER'S COMPENSATION:

The Contractor acknowledges that it is aware of the provisions of the Labor Code of the State of California which require every employer to be insured against liability for worker's compensation or to undertake self-insurance in accordance with the provisions of that Code, and it certifies that it will comply with such provisions before commencing the performance of the work of this Contract. If Contractor has employees, a copy of the certificates evidencing such insurance shall be provided to Authority prior to commencement of work.

____ By initialing in the space provided, Contractor warrants that no employees will be used in providing the services under this Contract.

6. INSURANCE:

Where the services to be provided under this Contract involve or require the use of any type of vehicle by Contractor in order to perform said services, Contractor shall provide comprehensive automobile liability coverage including non-owned liability in the amount of \$300,000.00 and ensure that policy and/or umbrella policy covers trips to meetings for MGSA purposes. Said policies shall remain in force through the life of this Contract and shall be payable on a "per occurrence" basis unless Authority specifically consents to a "claims made" basis. The insurer shall supply a certificate of insurance with endorsements signed by the insurer evidencing such insurance to Authority prior to commencement of work, and said certificate with endorsement shall provide for ten (10) day advance notice to Authority of any termination or reduction in coverage.

Failure to provide and maintain the insurance required by this contract will constitute a material breach of the agreement. In addition to any other available remedies, Authority may suspend payment to the Contractor for any services provided during any time that insurance was not in effect and until such time as the Contractor provides adequate evidence that Contractor has obtained the required coverage.

7. NONDISCRIMINATORY EMPLOYMENT:

Contractor and/or any permitted subcontractor shall not unlawfully discriminate against any individual based on race, color, religion, nationality, sex, sexual orientation, age or condition of disability. Contractor and/or any permitted subcontractor understands and agrees that Contractor and/or any permitted subcontractor is bound by and will comply with the nondiscrimination mandates of all federal, State and local statutes, regulations and ordinances.

8. SUBCONTRACTING:

The Contractor shall not subcontract nor assign any portion of the work required by this Contract without prior written approval of the Authority except for any subcontract work identified herein.

9. ASSIGNMENT:

The rights, responsibilities and duties under this Contract are personal to the Contractor and may not be transferred or assigned without the express prior written consent of the Authority.

10. LICENSING AND PERMITS:

The Contractor shall maintain the appropriate licenses throughout the life of this Contract. Contractor shall also obtain any and all permits, which might be required by the work to be performed herein.

11. EXPENSES:

Any anticipated business expenses must be pre-approved by the Board of Directors as part of the Budget Document. In that event, Contractor shall submit appropriate documentation.

12. TIME OF AGREEMENT:

This Agreement shall commence on January 12, 2024 and shall continue on a month-to-month basis. Time is of the essence with respect to this Contract.

13. TITLE:

It is understood that any and all documents, information and reports concerning this project prepared by and/or submitted to the Contractor, shall be the property of the Authority. The Contractor may retain reproducible copies of drawings and copies of other documents. In the event of the termination of this Contract, for any reason whatever, Contractor shall promptly turn over all information, writing and documents to Authority without exception or reservation.

14. TERMINATION:

Contractor serves as Executive Officer pursuant to Article 9 of the Joint Powers Agreement which provides, in part, that the Executive Officer may be removed for any reason by a majority vote of the Board of Directors. Contractor shall be paid for services performed to the date of termination in accordance with the terms of this Contract. Contractor will receive 30 days notice in the event of termination. Contractor may terminate his obligations under this Agreement with 30 days notice.

15. RELATIONSHIP BETWEEN THE PARTIES:

It is expressly understood that in the performances of the services herein, the Contractor shall act in an independent capacity, as an independent contractor, and not as officers, employees or agents of the Authority. Contractor shall be solely responsible to pay all required taxes, including but not limited to, all withholding social security, and worker's compensation.

16. AMENDMENT:

This Contract may be amended or modified only by written agreement of all parties.

17. ASSIGNMENT OF PERSONNEL:

The Contractor shall not substitute any personnel for those specifically named in its proposal unless personnel with substantially equal or better qualifications and experience are provided, acceptable to Authority, as is evidenced in writing.

18. JURISDICTION AND VENUE:

This Contract shall be construed in accordance with the laws of the State of California and the parties hereto agree that venue shall be in the Superior Court of the County of Marin, California.

19. INDEMNIFICATION:

Contractor agrees to indemnify, defend, and hold MGSA harmless from any and all liabilities including, but not limited to, litigation costs and attorney's fees which it may incur as a consequence of this Contract and from any and all claims and losses to anyone who may be injured or damaged by reason of Contractor's willful misconduct or negligent performance of this Contract.

MGSA agrees to indemnify, defend, and hold Contractor harmless from any and all liabilities including, but not limited to, litigation costs and attorney's fees which it may incur as a consequence of this Contract and from any and all claims and losses to anyone who may be injured or damaged by reason of MGSA's willful misconduct or negligent performance of this Contract.

20. COMPLIANCE WITH APPLICABLE LAWS:

The Contractor shall comply with any and all federal, state and local laws affecting the services covered by this Contract.

21. NOTICES:

This contract shall be managed and administered on Authority's behalf by the Executive

Officer. All notices shall be provided by email to the Executive Officer and President of the Board (with receipt acknowledgement) as well as to Authority at the following location:

Marin General Services Authority
900 Fifth Avenue, Suite 100
San Rafael, CA 94901

Additional notices shall go to the MGSA General Counsel at
260 West MacArthur Street, Sonoma, CA 95476.

Notices shall be given to Contractor at the following address:

McGill & Associates, LLC at: **REDACTED**

22. SOLE AGREEMENT:

This contract constitutes the sole agreement of the parties regarding the position of Executive Officer of the MGSA. Any prior understandings merge into this contract. Any modifications shall be expressed in writing.

IN WITNESS WHEREOF, the parties hereunto have executed this Contract on the date first above written.

APPROVED AS TO FORM:

APPROVED BY:

GENERAL COUNSEL

MGSA

By: _____
David Byers

By: _____
President, MGSA Greg Chanis

CONTRACTOR:

By: _____
Adam McGill, McGill & Associates, LLC

**Attachment A: Scope of Work
Executive Officer, Adam McGill**

Under the direction of the Board of Directors, the Executive Officer will perform the full duties of a chief executive officer, including:

1. Manage the everyday activities of MGSA, performing the duties normally the responsibility of an Executive Officer
2. Staff the Board of Directors (six regular meetings per year plus other meetings as needed), providing agendas and staff reports, anticipating issues as they evolve and recommending actions
3. Monitor, oversee and evaluate all service contracts, renegotiating them as they conclude
4. Coordinate with the General Counsel and others on the various issues related to MGSA
5. Work closely with other agencies and organizations, in particular with MCSTOPP, Marin Manager's Association, Community Media Center of Marin, Marin Public Works Directors Association
6. Prepare, recommend, and administer MGSA's annual budget; coordinate the preparation of the annual year-end financial audit
7. Evaluate opportunities for programs that might benefit member jurisdictions
8. Stay current with legal and programmatic changes that will affect MGSA programs
9. Administer retention and destruction policy of Agency records and files
10. Represent the MGSA Board in dealings with media, member agencies, other governmental agencies and residents
11. Ensure that all Fair Political Practices Commission filings are completed
12. Other duties as assigned or required



**MARIN GENERAL SERVICES AUTHORITY
Executive Officer Services Contract with McGill and Associates, LLC
RESOLUTION 2024 - 02**

WHEREAS, The MGSA and Adam McGill wish to enter into an agreement for professional services; and

WHEREAS, an agreement has been prepared wherein MGSA would engage Adam McGill to perform the duties of Executive Officer; and

WHEREAS, said agreement stipulates the performance of duties and responsibilities of the Executive Officer in accordance with the Joint Powers Agreement establishing the MGSA as well as the compensation to Adam McGill for such performance.

NOW THEREFORE, BE IT RESOLVED, that the MGSA Board of Directors authorizes the MGSA Board President to execute said agreement dated 1/11/24.

Adopted this 11th day of January 2024.

Ayes: Alilovich, Chanis, Cunningham, Del Monte, Miller, Poster, Zadnik

Noes: Alilovich, Chanis, Cunningham, Del Monte, Miller, Poster, Zadnik

Absent: Alilovich, Chanis, Cunningham, Del Monte, Miller, Poster, Zadnik

Greg Chanis
President, MGSA Board of Directors

Attested By:

Michael S. Frank
Executive Officer



900 Fifth Avenue, Suite 100
San Rafael, CA 94901
415.446.4428
maringsa.com

MEMORANDUM

DATE: January 11, 2024

TO: MGSA Board of Directors

FROM: Michael Frank, Executive Officer

SUBJECT: Transmittal of the Annual Fiscal Year 2022/23 MGSA Financial Statement and Audit Report

Recommendation:

Accept the Annual Financial Statement and Audit Reports for Fiscal Year 2022/23 for MGSA prepared by O’Conner and Company, Inc., Certified Public Accountants.

Background:

O’Connor and Company has prepared the Annual Financial Statement and Audit Report for the 2022/23 fiscal year for MGSA. The Audit is a clean one with nothing of note.

Attachments

Attach G1 MGSA: O’Connor and Company Communication, Fiscal Year 2022/23 Financial Statements, and Auditor’s Report

**MARIN GENERAL SERVICES
AUTHORITY**

SAN RAFAEL, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2023

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Marin General Services Authority
San Rafael, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Marin General Services Authority as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise Marin General Services Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Marin General Services Authority, as of June 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Marin General Services Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Marin General Services Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Marin General Services Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Marin General Services Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

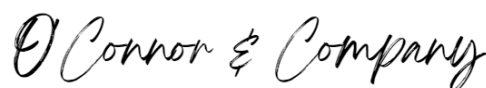
Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6) 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Marin General Services Authority's basic financial statements. The schedule of member contributions is presented for the purpose 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 relates 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.



O'Connor & Company

Novato, California
November 28, 2023

Marin General Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2023

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, 2023. Please read it along with MGSA's financial statements, which begin on page 7.

FINANCIAL HIGHLIGHTS

MGSA's net position is \$818,513, an increase of \$138,342 from the prior year.

Using This Annual Report

This annual report consists of financial statements for MGSA. The statement of net position and the statement of activities provide information about the activities of MGSA as a whole and present a long-term view of MGSA's finances. The fund financial statements present a short-term view of MGSA'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).

MGSA 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 like 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 assessing MGSA's health, such as changes in the economy and changes in MGSA's activities, etc. to assess the *overall* health of MGSA.

Changes in MGSA's net position was as follows:

Table 1
Governmental Net Position

	June 30, 2023	June 30, 2022
Current assets	\$ 1,911,580	\$ 1,782,295
Total assets	<u>1,911,580</u>	<u>1,782,295</u>
Current liabilities	<u>1,093,067</u>	<u>1,102,124</u>
Total liabilities	<u>1,093,067</u>	<u>1,102,124</u>
Net position:		
Restricted	9,431	8,977
Unrestricted	<u>809,082</u>	<u>671,194</u>
Total net position	<u>\$ 818,513</u>	<u>\$ 680,171</u>

Current assets increased and current liabilities decreased primarily due to revenues generated by the taxicab program following a more than one year fee waiver due to the Coronavirus pandemic and Marin Map program. The decrease in current liabilities in FY 22/23 is due to a decrease in franchise fees payable.

Marin General Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
 June 30, 2023

Changes in MGSA's net position were as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Expenses:		
Services and supplies	\$ 4,677,103	\$ 4,596,815
Total expenses	<u>4,677,103</u>	<u>4,596,815</u>
Revenues:		
Program revenues:		
Operating grants and contributions	178,288	70,575
Charges for services	<u>4,624,085</u>	<u>4,634,432</u>
Total program revenues	<u>4,802,373</u>	<u>4,705,007</u>
General revenues:		
Interest income	<u>13,072</u>	<u>617</u>
Total general revenues	<u>13,072</u>	<u>617</u>
Total revenue	<u>4,815,445</u>	<u>4,705,624</u>
Change in net position	<u>\$ 138,342</u>	<u>\$ 108,809</u>

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 MGSA'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 streetlight poles, which are not assigned a value in these financial statements. (See Note 1 in the financial statements for further explanation.) Additionally, the Marin Map 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, permits, grants, and investment earnings.

DISCUSSION OF MGSA PROGRAMS

A discussion, the status, and the future expectations of the various activities and programs of MGSA are described below:

Taxi Regulation Program - During the fiscal year 2020-21, the taxi industry collapsed due to COVID-19 and restrictions imposed by the County Health Department as well as riders' fears. MGSA took a number of actions to support the industry and keep the safety aspects of the program in place. The Board eliminated all permit fees for one year except for the cost of a drug test by drivers. Fees were reinstated in 2021-22 and the industry and taxi permit fees have begun to recover. The industry has returned and stabilized, albeit with fewer taxi companies.

Marin Climate and Energy Partnership (MCEP) - MCEP will continue under the direction of its Steering Committee with the assistance of MGSA. During FY 2023/24, MCEP will be providing technical services related to climate inventory tracking and reporting and development of Climate Action Plan updates. Specifically, MCEP will develop community greenhouse gas inventories for all Marin jurisdictions for the inventory years 2021 and 2022. MCEP will also be working with Mill Valley and Novato on their CAP updates. Lastly, during FY 2023/24, MCEP will continue to conduct outreach for the Countywide Electric Vehicle Acceleration Strategy that furthers members' climate action plan goals for EV adoption.

Marin General Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023

Animal Care and Control - A three-year Memorandum of Understanding with Marin Humane (MH) was facilitated and negotiated by MGSA members and approved by the County Board of Supervisors on January 10, 2023, and ends on June 30, 2026. MGSA is compensated approximately \$20,000 annually for managing the Marin Humane 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 increases over the prior year are 8%, 5%, and 2% for the three years of the contract.

Streetlight Program - MGSA continues to manage the streetlight vendor contract with DC Electric Group. A three-year contract was approved in May of 2020. The agreement has an option to extend up to two additional two-year terms for a total possible life of seven years ending June 30, 2027. On September 16, 2023, the MGSA Board exercised the first option to extend the contract to June 30, 2025. The Program contractor maintains and replaces, where needed, the approximately 16,000 streetlights in the County.

A number of years ago, MGSA was approached by various telecommunications providers and ultimately negotiated 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. There are currently five providers that have negotiated master license agreements with MGSA. There are currently no wireless device applications that have been submitted to MGSA.

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 (SASM, representing six public agencies), the Transportation Authority of Marin (TAM), and the Fire Chiefs Association (representing nine public agencies). Technical services are provided through contracts with Marin County IST Department. MarinMap receives policy direction from a Steering Committee, comprised of representatives of all member agencies and an Executive Subcommittee responsible for monitoring day-to-day activities. MarinMap is currently conducting a strategic planning effort to help determine its future.

Abandoned Vehicle Program – During the 2020-21 fiscal year, MGSA completed the process regulated by State law of extending the program another ten years. 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. The State program collects a \$1.00 fee with annual registration of every motor vehicle. These funds are provided to MGSA and, in turn, apportioned to the County/towns/cities to reimburse local police agencies for their towing and enforcement efforts.

Marin Telecommunications Franchise and PEG Fee Oversight and Management - MGSA collects both the franchise fees and PEG fees from cable television operators on behalf of member agencies and makes distributions to member agencies and provides financial resources from the PEG fee to the Community Media Center of Marin in support of local public, education, and government television programming. MGSA holds and manages the contract with the Community Media Center of Marin.

REQUESTS FOR INFORMATION

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

Marin General Services Authority
MANAGEMENT'S DISCUSSION AND ANALYSIS
June 30, 2023

The basic financial statements are intended to provide citizens, taxpayers, and creditors with a general overview of Marin General Services Authority's finances. Questions about this report should be directed to Marin General Services Authority, 900 Fifth Avenue, Suite 100, San Rafael, CA 94901.

Respectively submitted,

A handwritten signature in blue ink, appearing to read "Michael Frank".

Michael Frank, Executive Officer

Marin General Services Authority
STATEMENT OF NET POSITION
 June 30, 2023

	<u>Governmental Activities</u>
<u>ASSETS</u>	
Current assets:	
Cash in County treasury	\$ 855,992
Receivables	1,039,053
Prepaid items	<u>16,535</u>
Total current assets	<u>1,911,580</u>
Noncurrent assets:	
Capital assets	263,793
Less: accumulated depreciation	<u>(263,793)</u>
Net	<u>-</u>
Total assets	<u>1,911,580</u>
 <u>LIABILITIES AND NET POSITION</u>	
Liabilities:	
Accounts payable and accrued liabilities	124,946
Franchise fees payable to agency members	<u>968,121</u>
Total liabilities	<u>1,093,067</u>
Net position:	
Restricted	9,431
Unrestricted	<u>809,082</u>
Total net position	<u>\$ 818,513</u>

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

Marin General Services Authority
STATEMENT OF ACTIVITIES
 For the Year Ended June 30, 2023

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital</u>	<u>Net (Expense) Revenues and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental activities:					
Services and supplies	\$ 4,677,296	\$ 4,624,325	\$ 178,241	\$ -	\$ 125,270
Total governmental activities	<u>\$ 4,677,296</u>	<u>\$ 4,624,325</u>	<u>\$ 178,241</u>	<u>\$ -</u>	<u>125,270</u>
General revenues:					
Interest income					<u>13,072</u>
Total general revenues					<u>13,072</u>
Change in net position					138,342
Net position, beginning of period					<u>680,171</u>
Net position, end of period					<u>\$ 818,513</u>

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

Marin General Services Authority
GOVERNMENTAL FUNDS BALANCE SHEET
 June 30, 2023

	General Fund	Special Revenue Abandoned Vehicle Fund	Special Revenue Marin Map Fund	Special Revenue Fund - CATV	Special Revenue Fund - PEG	Total Governmental Funds
<u>ASSETS</u>						
Cash in County Treasury	\$ 389,831	\$ 7,942	\$ 275,024	\$ 181,706	\$ 1,489	\$ 855,992
Receivables:						
State of California	-	58,807	-	-	-	58,807
Franchise and PEG fees receivable	-	-	-	804,047	164,074	968,121
Other	12,125	-	-	-	-	12,125
Prepaid items	12,401	-	-	4,134	-	16,535
Total assets	<u>\$ 414,357</u>	<u>\$ 66,749</u>	<u>\$ 275,024</u>	<u>\$ 989,887</u>	<u>\$ 165,563</u>	<u>\$ 1,911,580</u>
<u>LIABILITIES AND FUND BALANCE</u>						
Liabilities:						
Accounts payable and accrued expenses	\$ 33,045	\$ 58,807	26,631	\$ 6,463	\$ -	\$ 124,946
Franchise fees payable to agency members	-	-	-	804,047	164,074	968,121
Total liabilities	<u>33,045</u>	<u>58,807</u>	<u>26,631</u>	<u>810,510</u>	<u>164,074</u>	<u>1,093,067</u>
<u>FUND BALANCES</u>						
Nonspendable	12,401	-	-	4,134	-	16,535
Restricted:						
Abandoned vehicle abatement	-	7,942	-	-	-	7,942
PEG project	-	-	-	-	1,489	1,489
Assigned:						
Marin Map	-	-	248,393	-	-	248,393
Marin Climate Energy Partnership	51,994	-	-	-	-	51,994
Unassigned	316,917	-	-	175,243	-	492,160
Total fund balances	<u>381,312</u>	<u>7,942</u>	<u>248,393</u>	<u>179,377</u>	<u>1,489</u>	<u>818,513</u>
Total liabilities and fund balances	<u>\$ 414,357</u>	<u>\$ 66,749</u>	<u>\$ 275,024</u>	<u>\$ 989,887</u>	<u>\$ 165,563</u>	<u>\$ 1,911,580</u>

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

Marin General Services Authority
Reconciliation of the
GOVERNMENTAL FUNDS - BALANCE SHEET
with the Governmental Activities
STATEMENT OF NET POSITION
For the Year Ended June 30, 2023

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 818,513
------------------------------------------------	------------

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

No adjustments.

_____ -

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 818,513</u>
-----------------------------------------	-------------------

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

Marin General Services Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
For the Year Ended June 30, 2023

	General Fund	Special Revenue Abandoned Vehicle Fund	Special Revenue Marin Map Fund	Special Revenue Fund - CATV	Special Revenue Fund - PEG	Total Governmental Fund
Revenues						
Participating local agencies	\$ 307,500	\$ -	\$ 172,000	\$ -	\$ -	\$ 479,500
Motor vehicle registration fees	-	236,902	-	-	-	236,902
Management/overhead fees	64,252	-	-	-	-	64,252
Grants & contracts	50,788	-	-	-	-	50,788
Taxi permits	52,551	-	-	-	-	52,551
Franchise and PEG fees	-	-	-	3,250,978	658,153	3,909,131
Service fees - Larkspur	-	-	-	9,442	-	9,442
Interest income	5,243	131	3,293	4,082	323	13,072
Total revenues	<u>480,334</u>	<u>237,033</u>	<u>175,293</u>	<u>3,264,502</u>	<u>658,476</u>	<u>4,815,638</u>
Expenditures						
Services, supplies and grants						
Contract services	344,478	236,902	90,946	-	658,153	1,330,479
Legal	15,237	-	-	-	-	15,237
Audit and accounting	11,600	-	-	-	-	11,600
Insurance	14,056	-	-	-	-	14,056
Rent	4,944	-	-	-	-	4,944
Professional services	-	-	-	76,393	-	76,393
Memberships, conference, webinars	-	-	-	2,325	-	2,325
Office expenses and supplies	9,770	-	-	5,517	-	15,287
Franchise fee distributions	-	-	-	3,206,975	-	3,206,975
Total expenditures	<u>400,085</u>	<u>236,902</u>	<u>90,946</u>	<u>3,291,210</u>	<u>658,153</u>	<u>4,677,296</u>
Excess (deficiency) of revenue						
over expenditures	80,249	131	84,347	(26,708)	323	138,342
Fund balance, beginning of period	301,063	7,811	164,046	206,085	1,166	680,171
Fund balance, end of period	<u>\$ 381,312</u>	<u>\$ 7,942</u>	<u>\$ 248,393</u>	<u>\$ 179,377</u>	<u>\$ 1,489</u>	<u>\$ 818,513</u>

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

Marin General Services Authority
 Reconciliation of the
NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS
 with the
STATEMENT OF ACTIVITIES
 For the Fiscal Year Ended June 30, 2023

The schedule below reconciles the Net Changes in Fund Balances reported on the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance, which measures only changes in current assets and current liabilities on the modified accrual basis, with the Change in Net Position of Governmental Activities reported in the Statement of Activities, which is prepared on the full accrual basis.

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 138,342
No adjustments.	<u> -</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 138,342</u>

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

Marin General Services Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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: 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 provide the administration, on behalf of its members, 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.

Programs include maintaining streetlights throughout the County; Administering the Abandoned Vehicle Abatement Program, whereby vehicle registration fees collected by the California Department of Motor Vehicles are paid to MGSA, which, in turn, pays member agencies for towing abandoned vehicles from their respective jurisdictions; Overseeing the Marin Map program which provides a countywide Geographic Information System (GIS) for the public and its members; administering the Marin County Taxi Regulation Program; and collecting payments from participants on behalf of the District Attorney's Office Mediation Program and the Animal Care and Control Program (which it also manages).

As of July 1, 2020, MGSA assumed the programmatic responsibilities of the dissolved Marin Telecommunications Agency (MTA) which include collecting and distributing cable franchise fees as well as collecting and distributing PEG or Public, Education, and Government public access TV stations.

Introduction

Marin General Services Authority'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).

Government-wide Financial 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 and measurement focus, 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) Net 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.

Marin General Services Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 position (sources, uses, and balances of financial resources) rather than upon net income. The underlying accounting system of MGSA is organized and operated based on separate funds, each of which is a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and how spending activities are controlled. These statements display information about major funds individually and non-major funds in the aggregate for governmental funds. The following is a description of the governmental funds of MGSA:

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. In addition, Marin Climate and Energy Partnership activities are captured here.

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 *Marin Map 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.
- The *MTA/CATV Fund* is used to collect cable franchise payments from telecommunications providers, which are then distributed to member jurisdictions.
- The *PEG Fund* is used to account for fees paid from cable television franchisees that are restricted for the development and operation of public, educational and governmental (PEG) access channels and the media center.

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.

Marin General Services Authority
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Modified Accrual – The governmental funds are presented using the *current financial resources measurement focus*. This means that only current assets and current liabilities are generally included on their balance sheets. The reported fund balance (net current assets) is a measure of “available spendable resources.” Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

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. Amounts expended to acquire capital assets are recorded as *expenditures* in the year that resources were expended, rather than as fund assets.

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 more than \$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 – non-spendable, 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:

Non-spendable - This component includes amounts that cannot be spent because they are (a) not in a spendable form or (b) are 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.

Marin General Services Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

Unassigned - This classification represents amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balances are available, MGSA considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, MGSA considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

Net Position

GASB Statement 34 added the concept of Net Position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

Net Position is the excess of all MGSA's assets over its liabilities, regardless of fund. Net Position is divided into three captions under GASB Statement 34. These captions apply only to Net Position, which is determined only at the Government-wide level, and are described below:

Net investment in Capital Assets describes the portion of Net Position that is represented by the current book value of MGSA's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of Net Position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the MGSA cannot unilaterally alter. These principally include developer fees received for use on capital projects, debt service requirements, and amounts restricted by federal and state grant contracts.

Unrestricted describes the portion of Net Position that is not restricted as to use.

MGSA's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

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.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - CASH

MGSA maintains all 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."

Marin General Services Authority
NOTES TO FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH (concluded)

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.

Fair Value Measurement

Fair Value Hierarchy

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. MGSA's holdings with the Marin County Investment Pool was not subject to the fair value hierarchy.

Deposits and withdrawals from the County Pool are made based on \$1 which is substantially equal to fair value. MGSA's proportionate share of investments in the County Pool at June 30, 2023, of \$855,992 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, 2023, the County's investment pool had a weighted average maturity of 220 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.

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 MGSA 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, 2023.

Marin General Services Authority
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 2 - CASH (concluded)

<u>Investments in Investment Pool</u>	<u>Percent of Portfolio</u>
Federal agency - discount	80%
Federal agency - coupon	17%
Money market funds	<u>3%</u>
Total	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 Marin 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.

NOTE 3 - ACCOUNTS RECEIVABLE

Receivables at June 30, 2023 for the MGSA's individual major funds in the aggregate, including applicable allowances for uncollectible accounts, are as follows. All receivables are expected to be collected within one year.

	<u>General Fund</u>	<u>Vehicle Fund</u>	<u>Marin Map Fund</u>	<u>Fund – CATV</u>	<u>Fund – PEG</u>	<u>Total</u>
State of California	\$ -	\$ 58,807	\$ -	\$ -	\$ -	\$ 58,807
Franchise and PEG Fees	-	-	-	804,047	164,074	968,121
Other	<u>12,125</u>	-	-	-	-	<u>12,125</u>
Total	<u>\$ 12,125</u>	<u>\$ 58,807</u>	<u>\$ -</u>	<u>\$804,047</u>	<u>\$164,074</u>	<u>\$1,039,053</u>

NOTE 4 - CAPITAL ASSETS

Changes in capital assets for MGSA were as follows:

	<u>Balance 6/30/22</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance 6/30/23</u>
Digital orthophotography database	\$ 253,575	\$ -	\$ -	\$ 253,575
Computer equipment	<u>10,218</u>	-	-	<u>10,218</u>
Subtotal	<u>263,793</u>	<u>\$ -</u>	<u>\$ -</u>	<u>263,793</u>
Less accumulated depreciation	<u>(263,793)</u>			<u>(263,793)</u>
Total fixed assets	<u>\$ -</u>			<u>\$ -</u>

Capital Assets Held by CMCM

MGSA has an agreement with the Community Media Center of Marin (CMCM) for the operation of a media center. Accordingly, certain funds provided to CMCM have been used to purchase equipment and other capital assets. The equipment and other capital assets are included in CMCM's financial statements. In the event the agreement with CMCM is terminated or not renewed, the equipment and capital assets will be transferred to MGSA.

Marin General Services Authority
NOTES TO FINANCIAL STATEMENTS
 June 30, 2023

NOTE 4 - CAPITAL ASSETS (concluded)

CMCM provided the following unaudited information as of June 30, 2023:

Furniture & equipment	\$ 766,476
Facilities	<u>2,251,453</u>
Total capital assets	<u>3,017,929</u>
Accumulated depreciation	<u>(2,690,379)</u>
Total capital assets, net	<u>\$ 327,550</u>

NOTE 5 - 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 and cybercrime insurance with limits of \$5,000,000 and a deductible of \$1,000.

NOTE 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. The County compensated MGSA \$32,373 for sustainability activities under the Marin Climate and Energy Partnership. The County also compensated MGSA \$23,117 for the management of the County's Animal Services and Control agreement with Marin Humane. Lastly, one of MGSA's programs, Marin Map, paid the County of Marin \$22,204 for GIS services and County Assessor's Office property data.

NOTE 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. MCEP's 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 2022-23, MGSA received funding for this program from voluntary member contributions, a professional services agreement with the County of Marin, and from the Transportation Authority of Marin. MGSA recognizes revenue from contributions on a scheduled annual basis. For the professional services agreement with the County of Marin, MGSA recognizes revenue as it incurs eligible expenses allowed for under these agreements.

NOTE 8 - FRANCHISE AND PEG FEES

MGSA receives revenue from multiple franchisees and distinguishes these revenues as franchise fees and Public, Educational, and Governmental Access (PEG) fees. These fees are based on a percentage of the franchisees' sales.

The franchisee remits the franchise fees to MGSA, who then distributes the fees to member agencies shortly after receiving. MGSA retains a portion of the franchise fee revenue for administrative purposes. The largest franchisee is responsible for approximately 94% of all such fees collected in June 30, 2023.

REQUIRED SUPPLEMENTAL INFORMATION

Marin General Services Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
 Budget and Actual
 For the Year Ended June 30, 2023
 (Unaudited)

	General Fund (Excluding MCEP)			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental:				
Participating local agencies	\$ 180,000	\$ 180,000	\$ 180,000	\$ -
Management/overhead fees	61,777	61,777	64,252	2,475
Taxi permits	50,000	50,000	52,598	2,598
Telecommunication fees	30,000	30,000	-	(30,000)
Interest income	700	700	5,243	4,543
Total revenues	322,477	322,477	302,093	(20,384)
Expenditures:				
Services and supplies	308,841	348,284	241,156	107,128
Total expenditures	308,841	348,284	241,156	107,128
Excess of revenue over (under) expenditures	\$ 13,636	\$ (25,807)	60,937	\$ 86,744
Fund balance, beginning of period			268,381	
Fund balance, end of period			\$ 329,318	

Marin General Services Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

General Fund
 Budget and Actual
 For the Year Ended June 30, 2023
 (Unaudited)

	Marin Climate and Energy Partnership			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental:				
Member contribution	\$ 137,500	\$ 137,500	\$ 127,500	\$ (10,000)
Grant - TAM	29,450	29,450	17,775	(11,675)
County grant	25,000	25,000	32,966	7,966
Total revenues	191,950	191,950	178,241	(13,709)
Expenditures				
Overhead	7,000	7,000	7,304	(304)
Contract services	173,200	173,200	151,625	21,575
Total expenditures	180,200	180,200	158,929	21,271
Excess of revenue over (under) expenditures	\$ 11,750	\$ 11,750	19,312	\$ 7,562
Fund balance, beginning of period			32,682	
Fund balance, end of period			\$ 51,994	

Marin General Services Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
 Budget and Actual
 For the Year Ended June 30, 2023
 (Unaudited)

	Special Revenue Fund - Abandoned Vehicle			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Intergovernmental:				
Motor vehicle registration fees	\$ 260,000	\$ 260,000	\$ 236,902	\$ (23,098)
Interest income	50	50	131	81
Total revenues	260,050	260,050	237,033	(23,017)
Expenditures:				
Services and supplies	260,050	260,050	236,902	23,148
Total expenditures	260,050	260,050	236,902	23,148
Excess of revenue over (under) expenditures	\$ -	\$ -	131	\$ 131
Fund balance, beginning of period			7,811	
Fund balance, end of period			\$ 7,942	

Marin General Services Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
 Budget and Actual
 For the Year Ended June 30, 2023
 (Unaudited)

	Special Revenue Fund - Marin Map			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Participating local agencies	\$ 162,000	\$ 162,000	\$ 172,000	\$ 10,000
Interest income	<u>500</u>	<u>500</u>	<u>3,293</u>	<u>2,793</u>
Total revenues	<u>500</u>	<u>500</u>	<u>175,293</u>	<u>174,793</u>
Expenditures:				
Services and supplies	<u>167,640</u>	<u>167,640</u>	<u>90,946</u>	<u>76,694</u>
Total expenditures	<u>167,640</u>	<u>167,640</u>	<u>90,946</u>	<u>76,694</u>
Excess of revenue over (under) expenditures	<u>\$ (167,140)</u>	<u>\$ (167,140)</u>	84,347	<u>\$ 251,487</u>
Fund balance, beginning of period			<u>164,046</u>	
Fund balance, end of period			<u>\$ 248,393</u>	

Marin General Services Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
 Budget and Actual
 For the Year Ended June 30, 2023
 (Unaudited)

	Special Revenue Fund - CATV Franchise			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
Franchise fees	\$ 3,600,000	\$ 3,600,000	\$ 3,250,978	\$ (349,022)
Service fees - Larkspur	9,200	9,200	9,442	242
Interest income	500	500	4,082	3,582
Total revenues	<u>3,609,700</u>	<u>3,609,700</u>	<u>3,264,502</u>	<u>(345,198)</u>
Expenditures:				
Services and supplies	3,729,701	3,729,701	3,291,210	438,491
Total expenditures	<u>3,729,701</u>	<u>3,729,701</u>	<u>3,291,210</u>	<u>438,491</u>
Excess of revenue over (under) expenditures	<u>\$ (120,001)</u>	<u>\$ (120,001)</u>	(26,708)	<u>\$ 93,293</u>
Fund balance, beginning of period			<u>206,085</u>	
Fund balance, end of period			<u>\$ 179,377</u>	

Marin General Services Authority
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
 Budget and Actual
 For the Year Ended June 30, 2023
 (Unaudited)

	Special Revenue Fund - PEG			
	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues:				
PEG fees	\$ 750,000	\$ 750,000	\$ 658,153	\$ (91,847)
Interest income	500	500	323	(177)
	750,500	750,500	658,476	(92,024)
Total revenues				
Expenditures:				
Services and supplies	900,000	900,000	658,153	241,847
	900,000	900,000	658,153	241,847
Total expenditures				
Excess of revenue over (under) expenditures	\$ (149,500)	\$ (149,500)	323	\$ 149,823
Fund balance, beginning of period			1,166	
Fund balance, end of period			\$ 1,489	

Marin General Services Authority
NOTES TO THE REQUIRED SUPPLEMENTAL INFORMATION
For the year ended June 30, 2023

NOTE 1 - BUDGETARY BASIS OF PRESENTATION

The budgets included in these financial statements represent the original budget and amendments, if any, approved by the Board of Directors. The budgetary basis for the General Fund, Marin Map, PEG, and MTA Funds 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
 For the Year Ended June 30, 2023

	<u>MGSA General Fund</u>				<u>MMAF Fund</u>
	<u>Operating</u>	<u>Streetlights</u>	<u>MCEP</u>	<u>Total General Fund</u>	<u>MMAF</u>
City of Belvedere	\$ 3,005	\$ 500	\$ 3,061	\$ 6,566	\$ 6,000
Town of Corte Madera	6,496	1,016	5,223	12,735	9,000
County of Marin	42,525	2,821	20,665	66,011	10,000
Town of Fairfax	3,856	808	4,536	9,200	6,000
City of Larkspur	7,843	1,073	5,811	14,727	9,000
City of Mill Valley	10,494	1,151	6,451	18,096	9,000
City of Novato	27,454	5,242	17,024	49,720	10,000
Town of Ross	2,900	-	3,192	6,092	6,000
Town of San Anselmo	7,368	903	5,946	14,217	9,000
City of San Rafael	31,614	6,087	18,526	56,227	10,000
City of Sausalito	5,857	899	4,497	11,253	9,000
Town of Tiburon	8,588	500	5,068	14,156	9,000
Bel Marin Keys CSD	-	500	-	500	-
Marin County Fire Chiefs Association	-	-	-	-	10,000
LAFCO	-	-	-	-	10,000
Marinwood CSD	-	500	-	500	-
Transportation Authority of Marin	-	-	12,500	12,500	10,000
Marin Clean Energy	-	-	12,500	12,500	-
Marin Municipal Water District	-	-	2,500	2,500	10,000
Sewer Agency of Southern Marin	-	-	-	-	10,000
Marin Municipal Water District	-	-	-	-	10,000
Ross Valley Sanitary District	-	-	-	-	10,000
	<u>\$ 158,000</u>	<u>\$ 22,000</u>	<u>\$ 127,500</u>	<u>\$ 307,500</u>	<u>\$ 172,000</u>

**MARIN GENERAL SERVICES
AUTHORITY**

BOARD OF DIRECTORS & MANAGEMENT REPORT

**For the Year Ended
JUNE 30, 2023**

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Board of Directors
Marin General Services Authority
San Rafael, California

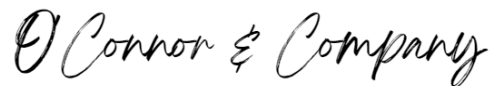
In planning and performing our audit of the financial statements of Marin General Services Authority as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered Marin General Services Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of management, the Board of Directors, and officials of the federal and state grantor agencies and should not be used by anyone other than these specified parties.

We thank Marin General Services Authority's staff for its cooperation during our audit.



O'Connor & Company

Novato, California
November 28, 2023

Board of Directors
Marin General Services Authority
San Rafael, California

We have audited the basic financial statements of Marin General Services Authority for the year ended June 30, 2023. 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 June 14, 2023, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of Marin General Services Authority. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Marin General Services Authority are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered by Marin General Services Authority 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. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

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

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. For the purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on Marin General Services Authority's financial reporting process (that is, cause future financial statements to be materially misstated).

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 auditors' 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 28, 2023.

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 Marin General Services Authority’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.

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 Marin General Services Authority’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management’s Discussion and Analysis and the Budgetary Comparison Schedule for the General Fund, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Marin General Services Authority
BOARD OF DIRECTORS & MANAGEMENT REPORT
For the Year Ended June 30, 2023

Current Year Observations

There were no current year observations that came to our attention.

Prior Year Observations

There were no prior year observations that came to our attention.