

FY 2026/27 ADOPTED BUDGET AND WORKPLAN





DATE: May 14, 2026

TO: MGSA Board of Directors

FROM: Adam McGill, Executive Officer

SUBJECT: Fiscal Year 2026/27 Marin General Services Authority
Adopted Operating Budget and Workplan

Background

The MGSA Budget comprises a series of funds, including the General Fund, the Abandoned Vehicle Abatement Program (AVAP) Fund, the MarinMap Program Fund, and two funds associated with the dissolved Marin Telecommunications Agency (MTA). Within the General Fund, the following programs are accounted for: Streetlight Maintenance, Streetlight Telecommunications, Taxicab Regulation, and MGSA Administration. The Marin Climate and Energy Partnership (MCEP) is also located in the General Fund but is held in separate accounts with reserves tracked separately. Accordingly, we have separated its resources into separate charts in this document.

In partnership with Marin County, MGSA manages the Animal Care and Control Program contract, and a management charge for that service is included in this Budget. From a financial perspective, MGSA budgets, invoices agencies, and transfers funds to the County accounts for this Program. MGSA plays a financial role similar to that of the District Attorney's Mediation Program. The revenue and expenses associated with these programs are not considered revenue or expenses of MGSA and therefore do not appear in the JPA's audited financials.

The Cable Television Franchise and Public, Educational, and Government Access Program (CATV) was established beginning on July 1, 2020. At that time, MGSA assumed the program responsibilities previously managed by the Marin Telecommunications Agency. The MTA was dissolved as an agency as of June 30, 2020. The fund structure and program responsibilities are outlined later in this document.

This report proposes a budget for all five MGSA funds and describes and displays a detailed methodology for allocating costs to JPA members across all programs. As part of MGSA's responsibilities, the Board reviewed the Marin County Stormwater Pollution Prevention Program's (MCSTOPPP) FY 2026/27 budget at its January 8, 2026, meeting. By Resolution 2026-

01, the MGSA Board recommended that the Flood Control / Board of Supervisors approve the budget. MCSTOPPP's budget is not included in this report since those funds are part of the County's budget and are not under direct control of MGSA.

Discussion

As the pandemic progressed, the taxi industry's bottom dropped out, affecting permit fee revenue, one of MGSA's largest revenue sources. Since then, expenditure budgets have been significantly reduced. With this Budget, MGSA continues to look for opportunities to reduce costs and financial impacts on its member agencies.

The overall contributions required to fund all of MGSA's programs have reduced by 14.24% in this Budget, including contractual increases of 5% in Animal Services and 4% in Mediation Services. The overall reduction is mainly contributed to the Placer AI contract ending as of June 30, 2026, as well as continued reductions in general fund administrative expenses.

One of the more complex issues with budgeting for MGSA is the numerous programs' varied funding sources and allocation methodologies for jurisdiction funding. In addition, MGSA sometimes acts as a pass-through of funds. For instance, the Abandoned Vehicle Abatement Program has approximately \$240,000 in budgeted expenditures. All those monies, except \$10,656, are distributed to jurisdictions. The same concept is also evident in the collection of franchise fees by cable companies and their distribution by MGSA.

Proposed Workplan

As part of this budget review, the MGSA Board will review and provide direction on the FY 2026/27 Proposed Workplan and Initiatives. This Budget supports the proposed work plan included as **Exhibit A** at the end of this budget document.

MGSA General Fund (without MCEP)

Table 1 displays the present year's adjusted (or revised) budget [Adj Budget 2025/26], an estimate of what year-end expenditures and revenues are anticipated [Est Actual 2025/26], and the proposed budget for the upcoming fiscal year [Proposed 2026/27]. The final column is the difference between the current year's adjusted budget and the proposed budget [Bud 25/26 vs Prop 26/27].

The Marin Climate and Energy Partnership (MCEP) is accounted for within the General Fund but within separate accounts. The Program's share of fund balance is also tracked separately in MGSA's financial statements. As such, MCEP's financials and budget are captured in **Table 2**.

No budget change has been made to the MGSA Budget adopted for FY 2025/26.

Table 1 – MGSA General Fund Budget (without MCEP)

	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27	Bud 25/26 vs 26/27 Prop
Beginning Fund Balance	278,693	278,693	311,393	32,700
Revenues				
Member Contributions	50,000	50,000	50,000	-
Placer.ai. Contract	76,125	76,125	0	(76,125)
Taxicab Permit Fees	35,000	35,000	31,000	(4,000)
Management/Overhead Fees	68,882	68,882	69,362	480
Telecommunication Fees	-	-	-	-
Interest	10,000	10,000	10,000	-
Total Revenue	\$240,007	\$240,007	\$160,362	(79,645)
Expenditures				
Insurance	16,000	15,526	17,417	1,417
Contract Services	233,696	227,196	180,875	(52,821)
Legal	16,000	10,000	10,000	(6,000)
Audit/Accounting	12,000	10,800	11,250	(750)
Rent	3,529	3,529	3,635	106
Office Expense	10,825	9,355	8,190	(2,635)
Total Expenditures	\$292,050	\$276,406	\$231,367	(60,683)
Net	(52,043)	(36,399)	(71,005)	18,962
Ending Fund Balance	\$226,650	\$242,294	\$240,388	\$13,738

Table 1 lists several programs, and their financial details are below.

The “Member Contributions” line in **Table 1** shows the amount needed to cover the programs' expenses (which have continued to be reduced) after other program-specific revenues are accounted for. Member Contributions and their history are discussed in detail in the “Member Contributions” section of this document.

Administration - General

The budgeted expenditures for MGSA administration are decreasing by approximately \$60,683. This is mostly due to the termination of the Placer AI contract, the reduction or elimination of unnecessary charges, and the adjustment of the proposed budget to more accurately reflect historical spending in categories such as legal, auditing, insurance, and rent. It is important to

note that the costs of running MGSA are extremely low. The agency provides no benefits, including retirement, and has no offices (aside from filing storage space). Most programs have an overhead component that captures administrative costs and appropriately transfers those amounts to the General Fund.

Animal Care and Control

In mid-2014/15, MGSA began assisting the County of Marin in managing the Animal Care and Control contract with Marin Humane (MH). A three-year contract with MH was negotiated and approved by the County Board of Supervisors on January 10, 2023. For FY 2023/24, the first year of the agreement, there was an 8% increase. In addition, there was a one-time payment of \$146,000 for MERA radios for Animal Control Officers.

For FY 2024/25, the second year of the agreement, a 5% overall increase was required, but the one-time purchase for MERA radios did not recur. FY 2025/26 is the final year of the current agreement, which calls for a 2% overall increase. As mentioned previously, although the contract amount is invoiced by MGSA, it is not in the MGSA budget. It is part of the County's budget.

MGSA is provided approximately \$25,382 annually to manage this contract. In addition to facilitating contract negotiations with MH, MGSA invoices jurisdictions and serves as the interface with MH.

Contract negotiations for the new term occurred in the Spring of 2026. A new 3-year contract (July 1, 2026-June 30, 2029) that includes a 5% increase in each of the three fiscal years was negotiated and is pending approval with the Marin County Board of Supervisors in June of 2026.

Mediation

The District Attorney's Office manages and owns the County Mediation Program. However, MGSA handles invoicing and coordination with jurisdictions. These funds are not considered revenue or expense for MGSA and are invoiced and directly transferred to the District Attorney's Office upon receipt. As requested by the District Attorney's Office, the Program's contributions for FY 2026/27 are 4% higher than FY 2025/26. The Board receives a separate report from the District Attorney's Office on the Mediation Program and its costs.

Streetlight Maintenance Program

Aside from one GIS server, streetlights are MGSA's only asset. The Streetlight Maintenance Program was created in the mid-1980s and prompted the creation of MGSA's predecessor, JPA. Because each jurisdiction makes decisions about streetlights in its jurisdiction and pays all maintenance and replacement expenses under MGSA's master contract, the Program is largely absent from MGSA's Budget. The exception is the administrative overhead charged to jurisdictions. For 2026/27, the Streetlight Program overhead is proposed to remain at \$22,000 and is included in the "Member Contributions" line. The local jurisdiction bears the costs of maintaining and replacing individual streetlights. The overhead charged goes towards 1) the

management of the program, including negotiating and managing the maintenance contract for approximately 15,700 streetlights owned by MGSA; 2) tracking all streetlight assets and transferring ownership to MGSA where there are new lights or changes in existing lights; and 3) addressing issues and opportunities that surface with residents or jurisdictions.

Streetlight Telecommunications Program

MGSA has signed master license agreements with five telecommunications companies. The agreements allow equipment to be placed on MGSA-owned poles, provided permits are issued by local member jurisdictions. The agreements set up a per-pole processing fee, followed by ongoing lease revenue for the use of the poles. MGSA has not seen any applications for the last three years. No expense or revenue is included in this budget.

Taxicab Regulation Program

Taxi permit fees were structured to cover the cost of the Taxi Regulation Program. As seen in the graph below, the permit rates were phased in over time, peaking in 2015. The costs are primarily the program's contract administrator, permit production, and administrative overhead. With the advent of rideshare services, which are regulated by the State CPUC rather than by MGSA, Program revenue has fallen dramatically from its peak. With COVID-19 and a dramatic decrease in travel, the taxi industry came to a virtual halt in 2021, along with its associated revenues. The MGSA Board waived taxi regulation fees for FY 20/21 to encourage those companies and drivers still operating to get permits. The industry has returned and stabilized, albeit at a smaller scale.

At the Board's March 14, 2024, meeting, Staff presented an update of the program's current conditions, revenue, and expenditures. As the program has stabilized post-pandemic, expenditures were estimated to be approximately \$35,000 for FY 2025/26. The Board adopted a reduced fee schedule to cover program expenses only, reducing revenue from the previous year by \$20,000. The proposed FY 2026/27 budget proposes reducing revenue to \$31,000.

General Fund Reserve Policy

The Proposed Budget anticipates \$261,772 in General Fund reserves at the end of the proposed fiscal year. The General Fund reserve policy calls for a minimum of 15% of expenditures. The proposed reserve amount is approximately 125%.

Marin Climate and Energy Partnership

The Marin Climate and Energy Partnership (MCEP) comprises the incorporated towns and cities in the county, the County of Marin, TAM, MMWD, and MCE Clean Energy. MCEP's mission is to work collaboratively, share resources, and secure funding to: 1) discuss, study, and implement overarching policies and programs, ranging from emission reduction strategies to adaptation, contained in each agency's Climate Action Plan; and 2) collect data and report on progress in meeting each partner member's greenhouse gas emission targets. MCEP meets monthly and is supported by a contracted part-time Sustainability Coordinator.

A Steering Committee directs the program, with representation from each member. The MGSA’s role has been to assist in contract administration with grantors and contractors, invoicing, collecting grant and member contributions, contracting, paying for MCEP services, and the Steering Committee. While MGSA serves primarily as a fiscal agent, the MGSA Board has final say on contracts and policy positions. To date, the Partnership has been funded by annual contributions, as well as several grants and contracts totaling more than \$900,000 since 2007 from sources such as the Bay Area Air Quality Management District, the Marin Community Foundation, the California Energy Commission, Transportation Authority of Marin (TAM), and several contracts with the County through the PG&E-Marin Energy Watch Partnership.

Although a separate cost center is maintained for MCEP, the funds are placed in the MGSA’s General Fund.

The resources and expenditures are shown in Table 2 below.

Table 2 – Marin Climate and Energy Partnership

	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27	Bud 25/26 vs 26/27 Prop
Beginning Fund Balance	\$58,494	\$72,066	\$66,066	7,572
Revenue				
Member Contributions	137,500	135,000	\$142,802	5,302
Grant/TAM	-	-	-	-
Grant/County-PG&E	35,000	30,000	37,500	2,500
Total Revenue	\$172,500	\$165,000	\$180,302	7,802
Expenditures				
Overhead	7,000	7,000	7,000	-
Contract Services	186,000	164,000	173,302	(12,698)
Total Expenditures	\$193,000	\$171,000	\$180,302	(12,698)
Net	\$-20,500	\$6,000	-	20,500
Ending Fund Balance	\$37,994	\$66,066	\$66,066	28,072

MCEP Reserve Policy

The Proposed MCEP Budget anticipates \$66,066 in reserves at the end of the fiscal year. This meets the reserve policy of a minimum of one year’s MCEP dues or \$37,500 (does not include RN).

Marin Abandoned Vehicle Fund and Program

The Marin General Services Authority administers the Marin Abandoned Vehicle Abatement (AVA) Program. The program reimburses members for some of the costs of abating abandoned vehicles. All program funds are received from a \$1.00 surcharge on vehicle registration, collected by the California DMV, and passed on to Marin County. The two areas of expenditure include the administrative cost incurred for the program and the payments made to the towns, cities, and the County to fund the abatement of abandoned vehicles. The program contributes \$12,000 annually to MGSA administration. AVA was recently reauthorized by MGSA, the County, and a majority of the jurisdictions in Marin, making up a majority of the residents, to continue the program for an additional 10 years. The Program is now authorized until April 2032.

Table 3 – Abandoned Vehicle Abatement Fund

	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27	Bud 25/26 vs 26/27 Prop
Beginning Fund Balance	\$9,290	\$9,256	\$9,906	\$616
Revenue				
Interest	1000	650	750	(250)
DMV Reimbursement	245,000	240,000	240,000	(5,000)
Total Revenue	\$246,000	\$240,650	\$240,750	(\$5,250)
Expenditures				
Program Administration	12,000	12,000	12,000	-
Jurisdiction Payments	235,910	228,000	228,000	(7,910)
Total Expenditures	\$247,910	\$240,000	\$240,000	(7,910)
Net	(\$1,910)	\$650	750	\$2,660
Ending Fund Balance	\$7,380	\$9,906	\$10,656	\$3,276

Abandoned Vehicle Abatement Fund Reserve Policy

The AVA Program has no reserve policy since all funds received are ultimately distributed to jurisdictions.

MarinMap Fund and Program

Table 4 is the Proposed FY 2026/27 Budget as the MarinMap Executive Committee recommends. Member dues went unchanged for 20 years, from a rate holiday for members in FY 21/22 and a one-time dues reduction by \$3,000 per member in FY 20/21. Over the years, the Program accumulated significant reserves, and the rate reductions seemed appropriate given COVID, and the uncertainty local jurisdictions faced. Through the remainder of this fiscal year and into FY 2026/27 MarinMap will be looking at its program governance, technology changes, and appropriate funding levels, including reserves. Dues for FY 2026/27 are at their historic level.

The MarinMap expenditure budget can be summarized as follows: the annual fixed costs to manage MarinMap (Matrix Team, Program Manager, maintenance, and hardware) and GIS Projects developed with agency members and prioritized by the Executive Committee. In addition, \$7,000 is included in the Proposed Budget for MGSA overhead.

Given the fund balance, the Executive Subcommittee identified Projects for the coming year of \$72,000. This represents the annual member allocation for projects and training, plus incomplete or reallocated projects carried over from FY 2025/26.

Table 4 – MarinMap Fund

	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27	Bud 25/26 vs 26/27 Prop
Beginning Fund Balance	332,632	332,632	378,165	45,533
Revenue				
Member Contributions	162,000	162,000	162,000	-
Interest	1,500	1,500	1,500	-
Total Revenue	\$163,500	\$163,500	\$163,500	-
Expenditures				
	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27	Bud 25/26 vs 26/27 Prop
Executive Officer/Overhead	7,000	7,000	7,000	-
Program Administration	33,782	33,600	33,600	(182)
Other Contract Services	98,790	93,790	93,790	(5,000)
Projects	78,930	48,480	72,000	(6,930)
Total Expenditures	\$218,5020	\$182,870	\$206,390	\$(12,112)
Net	-\$55,002	-\$19,310	-\$42,890	12,112
Ending Fund Balance	\$277,630	\$277,630	\$335,275	\$57,645

MarinMap Reserves and Reserve Policy

The Fund Balance anticipated for year-end in the Proposed MarinMap FY 2026/27 Budget is \$335,275. As seen in Table 5 below, \$60,000 of that amount is designated. The amount in reserve, however, meets the proposed reserve policy, which is a minimum of 20% of revenues plus any designated reserves.

Table 5 – MarinMap Designated Reserves

	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27
Reserves			
Designated	52,500	52,500	60,000
Undesignated	32,700	32,700	32,700
Total	\$85,200	\$85,200	\$92,700

Cable Television Franchise and Public, Educational, and Government Access Program (CATV)

CATV Operating Fund

The Cable Television Franchise and Public, Educational, and Government Access Program (CATV) is MGSA's newest program, starting on July 1, 2020. MGSA assumed program responsibilities from the Marin Telecommunications Agency (MTA), which was dissolved.

The MTA was formed in 1997 to oversee local cable television franchise agreements. In the early years, MTA was considered a potential oversight agency for telecommunications policy and operations. In 2006, California passed the Digital Infrastructure and Video Competition Act ("DIVCA"), which eliminated local cable television franchises and created the existing state franchise system. Additional state and federal law changes have eroded local government regulatory control and oversight of telecommunications facilities.

After extensive discussions, the MTA and MGSA Boards decided the transition made sense from an efficiency and financial perspective, given MTA's eroded policy-making role over time. The collective financial benefit to member jurisdictions is significant. Unlike many of MGSA's programs funded by member jurisdiction dues, CATV is funded by cable franchise fees. MGSA collects fees, and any amounts not approved by the Board for Program operations are distributed to member agencies (as shown in the Table below as "Jurisdiction Payments"). Any reduction in Program operational expenditures is an increase in member revenue.

Starting in FY 22/23, following a year and a half of MGSA operations, a cost allocation methodology was implemented. Direct costs are charged directly to the CATV Program. Executive Officer costs are allocated to CATV at 25%. Overall, MGSA non-program office expenses and accounting time are charged to CATV at 35%. Budgeted CATV Program

operational expenses have decreased this fiscal year again despite increases in cost-of-living contracts and expenses. Since taking over MTA following its dissolution on June 30, 2020, costs for the responsibilities to the member agencies have **decreased by more than 61%**.

Table 6 – CATV Operating Fund

	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27	Bud 25/26 vs 26/27 Prop
Beginning Fund Balance	\$60,017	\$74,477	\$104,784	44,767
Revenue				
Interest	15,000	7,500	7,500	(7,500)
Franchise Fees	3,000,000	2,525,000	2,600,000	(400,000)
Other Revenue	10,300	10,287	10,600	300
Total Revenues	3,025,300	2,542,787	2,618,100	(407,200)
Expenditures				
MGSA/Program Administration	56,547	51,353	61,257	4,710
Broadband for Jurisdictions	-	-	-	-
Professional Services	16,920	11,494	16,760	(160)
Other Expenses	1,900	-	2000	100
Jurisdiction Payments	2,976,834	2,449,633	2,615,135	(361,699)
Total Expenditures	3,052,201	2,512,480	2,695,152	(357,049)
Net	(\$26,901)	\$30,307	(\$77,052)	(\$50,151)
Ending Fund Balance	\$33,116	\$104,784	\$27,732	(\$5,384)

CATV Operating Fund Reserve Policy

Given the timing of franchise fee payments, maintain approximately \$35,000 in cash to cover expenses.

Jurisdictional Franchise Fee Payments for FY 2026/27

Cable and video providers pay a 5% franchise fee quarterly. The providers in Marin are Comcast, AT&T, and Horizon. Comcast accounts for approximately 94% of the fees.

Franchise fee revenue of \$2,600,000 in the above chart is a decrease of \$400,000 compared to the FY 2025/26 budget. The decrease will bring the budget authority closer to reality, as traditional cable subscriptions will continue to decline in the years ahead.

CATV Public, Educational, and Government Fund (PEG)

As described above, the California Legislature adopted the Digital Infrastructure and Video Competition Act (“DIVCA”), which changed how video services are regulated by replacing local franchising with a state franchising system administered by the California Public Utilities Commission. DIVCA requires state franchise holders to offer at least three channels to each community in which they operate for public, educational, and governmental (“PEG”) programming.

DIVCA also authorizes local entities to adopt an ordinance imposing a fee on video service providers that hold a state franchise to support PEG programming facilities. The maximum amount allowed under state law is 1% of a franchise holder’s gross revenues. MGSA has passed such an ordinance, and all member agencies have passed resolutions delegating to MGSA the authority to collect their PEG fees.

The MTA designated the Community Media Center of Marin (CMCM) as a Designated Access Provider (“DAP”) to establish, operate, and manage a Media Center and the PEG access channels in accordance with the law. CMCM established a Media Center in downtown San Rafael. PEG fees are fully distributed to CMCM. They can only support public access as outlined in the code.

Table 7 – CATV Public, Educational, and Government Fund (PEG)

	Adj Budget 2025/26	Est Actual 2025/26	Proposed 2026/27	Bud 25/26 vs 26/27 Prop
Beginning Fund Balance	\$3,600	\$4,941	\$6,441	\$2,841
Revenue				
Interest	1,500	1,500	1,500	-
PEG Fees	600,000	515,000	510,000	(90,000)
Total Revenues	\$601,500	\$516,500	\$511,500	(90,000)
Expenditures				
Community Media Center Contract	604,600	515,000	516,000	(\$88,600)
Total Expenditures	\$604,600	\$515,000	\$516,000	(\$88,600)
Net	(\$3,100)	\$1,500	(\$4,500)	(\$1,400)
Ending Fund Balance	\$500	\$6,441	\$1,941	\$1,441

PEG Fund Reserve Policy

Maintain at least \$500 to ensure positive cash flow amid expenses and franchise fee payments.

Member Contributions for MGSA (Animal Services Included for Information Only)

The contributions shown in **Table 8A** below reflect the County, cities, and towns' share of MGSA programs' costs. **Table 8B** includes the Animal Care and Control Program, which MGSA manages on the County's behalf. The MGSA's Joint Powers Agreement provides for funding the agency as described in the next section. The following section also outlines the allocation methodologies for each program.

Table 8A – Member MGSA Program Contributions for FY 2026/27

Member ¹	General Admin		Shared Contracts ²		Streetlights		MCEP		MarinMap		Mediation		MGSA Total	
	25/26	26/27	25/26	26/27	25/26	26/27	25/26	26/27	25/26	26/27	25/26	26/27	25/26	26/27
Belvedere	548	553	1,029	-	500	500	3,061	3,111	6,000	6,000	831	909	11,969	11,073
Corte Madera	1,157	1,162	2,156	-	1,019	1,018	5,223	5,457	9,000	9,000	4,018	4,400	22,573	21,036
County	7,565	7,549	39,006	-	2,768	2,769	20,664	22,135	10,000	10,000	26,837	29,212	106,840	71,665
Fairfax	686	684	1,275	-	809	809	4,536	4,698	6,000	6,000	2,989	3,270	16,295	15,462
Larkspur	1,466	1,474	2,733	-	1,100	1,095	5,811	6,278	9,000	9,000	5,109	5,620	25,219	23,467
Mill Valley	1,843	1,848	3,441	-	1,099	1,099	6,451	6,562	9,000	9,000	5,553	6,043	27,387	24,552
Novato	4,768	4,772	8,863	-	5,233	5,235	17,024	17,838	10,000	10,000	20,887	22,819	66,775	60,665
Ross	504	508	-	-	-	-	3,192	3,185	6,000	6,000	921	1,019	10,617	10,712
San Anselmo	1,309	1,313	2,436	-	905	906	5,946	6,224	9,000	9,000	5,042	5,541	24,638	22,984
San Rafael	5,666	5,648	10,536	-	6,172	6,173	18,526	20,270	10,000	10,000	24,256	26,437	75,156	68,528
Sausalito	1,006	1,004	1,880	-	895	895	4,497	4,560	9,000	9,000	2,790	3,064	20,068	18,524
Tiburon	1,482	1,485	2,772	-	500	500	5,068	5,144	9,000	9,000	3,576	3,933	22,398	20,062
BMK CSD	-	-	-	-	500	500	-	-	-	-	-	-	500	500
FCA	-	-	-	-	-	-	-	-	10,000	10,000	-	-	10,000	10,000
LAFCO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
M. CSD	-	-	-	-	500	500	-	-	-	-	-	-	500	500
TAM	-	-	-	-	-	-	12,500	13,280	10,000	10,000	-	-	22,500	23,280
MCE	-	-	-	-	-	-	12,500	13,280	-	-	-	-	12,500	13,280
MMWD	-	-	-	-	-	-	12,500	10,780	10,000	10,000	-	-	22,500	20,780
MWPA	-	-	-	-	-	-	-	-	10,000	10,000	-	-	10,000	10,000
	-	-	-	-	-	-	-	-	10,000	10,000	-	-	10,000	10,000
SASM	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RVSD	-	-	-	-	-	-	-	-	10,000	10,000	-	-	10,000	10,000
TOTAL	\$28,000	\$28,000	\$76,127	\$0	\$22,000	\$22,000	\$137,500	\$142,802	\$162,000	\$162,000	\$102,809	\$112,267	\$528,436	\$467,069

¹ BMK, Bel Marin Keys Community Services District; FCA, Fire Chiefs Association; M. CSD, Marinwood Community Services District; TAM, Transportation Authority of Marin; MCE, Marin Clean Energy; MMWD, Marin Municipal Water District; MWPA, Marin Wildfire Prevention Agency; RVSD, Ross Valley Sanitary District.

² Shared Contracts - Voluntary participation in contract(s) for economy of scale. FY 23/24 includes Placer.ai with distribution methodology in document.

Inc / Dec	-14.24%
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Table 8B – Member Program Contributions and Animal Services Payments for FY 2026/27

	MGSA Programs Total		Animal Services ²		Total	
	25/26	26/27	25/26	26/27	25/26	26/27
slvedere	11,969	11,073	27,882	26,939	39,851	38,011
Corte Madera	22,573	21,036	124,668	133,803	147,241	154,840
County	106,840	71,665	1,185,618	1,250,889	1,292,458	1,322,553
Fairfax	16,295	15,462	117,629	135,491	133,924	150,952
Larkspur	25,219	23,467	171,287	163,263	196,506	186,730
Mill Valley	27,387	24,552	190,845	246,953	218,232	271,504
Novato	66,775	60,665	837,051	887,852	903,826	948,517
Ross	10,617	10,712	34,992	34,707	45,609	45,419
San Anselmo	24,638	22,984	156,901	171,232	181,539	194,216
San Rafael	75,156	68,528	884,080	910,318	959,236	978,846
Sausalito	20,068	18,524	113,589	114,309	133,657	132,833
Tiburon	22,398	20,062	118,764	116,948	141,162	137,010
BMK CSD	500	500	-	-	500	500
FCA	10,000	10,000	-	-	10,000	10,000
LAFCO	-	-	-	-	-	-
M. CSD	500	500	-	-	500	500
TAM	22,500	23,280	-	-	22,500	23,280
MCE	12,500	13,280	-	-	12,500	13,280
MMWD	22,500	20,780	-	-	22,500	20,780
MWPA	10,000	10,000	-	-	10,000	10,000
	10,000	10,000	-	-	-	-
SASM	-	-	-	-	-	-
RVSD	10,000	10,000	-	-	10,000	10,000
TOTAL	\$528,436	\$467,069	\$3,963,306	\$4,192,703	\$4,481,742	\$4,649,772

¹ BMK, Bel Marin Keys Community Services District; FCA, Fire Chiefs Association; M. CSD, Marinwood Community Services District; TAM, Transportation Authority of Marin; MCE, Marin Clean Energy; MMWD, Marin Municipal Water District; MWPA, Marin Wildfire Prevention Agency; RVSD, Ross Valley Sanitary District.

² Animal Control - County pays 30% of Program directly to Marin Humane and are not invoiced by MGSA. These #'s are included as information only since MGSA invoices for them.

Inc / Dec just members	3.83%
Less Placer.ai	2.18%
Less Placer.ai less MERA	-1.57%

Member Contribution Methodology and Calculation

The allocation methodologies of MGSA's different programs are outlined in the JPA ordinance approved by all participating agencies. This section summarizes the methodologies and calculates members' contributions to MGSA.

General

The FY 2026/27 proposed General Fund operating budget, including the Streetlight Program overhead, assumes individual members contribute \$50,000 each. Those programs or administrations that are considered "general" budget items are based on a combination of two factors designed to develop an equitable and proportional sharing of costs. The formula uses the factors equally: assessed valuation (AV) of real property and population. Each year, the most current values for these two factors are updated when calculating the member contributions. For the County, the variables are based on the unincorporated area's assessed value of real property and population.

Table 9 – Member Contribution Share Calculation

Member	Assessed Value*	% AV	AV Share	Population	% Pop.	Popul. Share	MGSA Dues Share	Shared Contracts *	TOTAL
Belvedere	3,398,913,765	0.03	440	2,058	0.01	113	553	-	\$553
Corte Madera	4,738,144,417	0.04	613	9,966	0.04	549	1,162	-	\$1,162
Fairfax	2,138,979,045	0.02	277	7,407	0.03	408	684	-	\$684
Larkspur	5,972,938,202	0.06	773	12,731	0.05	701	1,474	-	\$1,474
Mill Valley	8,458,615,547	0.08	1,094	13,688	0.05	754	1,848	-	\$1,848
Novato	14,895,428,009	0.14	1,927	51,690	0.20	2,846	4,772	-	\$4,772
Ross	2,942,080,877	0.03	381	2,309	0.01	127	508	N/A	\$508
San Anselmo	4,811,832,090	0.04	622	12,551	0.05	691	1,313	-	\$1,313
San Rafael	18,174,974,207	0.17	2,351	59,885	0.24	3,297	5,648	-	\$5,648
Sausalito	4,810,470,093	0.04	622	6,941	0.03	382	1,004	-	\$1,004
Tiburon	7,685,283,715	0.07	994	8,910	0.04	491	1,485	-	\$1,485
Marin, Unincorp	30,198,377,637	0.28	3,906	66,170	0.26	3,643	7,549	-	\$7,549
Total	\$108,226,037,604	1.00	\$14,000	254,306	1.00	\$14,000	\$28,000	-	\$28,000

Streetlight - Maintenance

Members pay the overhead and administrative costs of this function in proportion to the number of streetlights owned by the Authority in each member’s jurisdiction (see **Table 10**). The exception is that starting this fiscal year, FY 2020/21, there is a minimum jurisdictional payment of \$500 for the base cost of running the Streetlight Management Program. Streetlight maintenance costs are based on the service provided to individual agencies and charged directly to those jurisdictions. Special Districts are included only for the administration and operation of the Streetlight Program. MGSA does not own streetlights in the Town of Ross and Marin City and is not included in this program. The program administration costs were increased in FY 22/23 to \$22,000, up from \$11,000 over a decade. This cost increase more accurately reflects the time and effort spent addressing Program issues.

Table 10 – Streetlight Maintenance Share Calculation

Member	26/27 Lights	%	Raw Share	Lights w/out <\$500		New % w/out <\$500	Final Share
Belvedere	154	0.01	216	-	500.00	-	500
Bel Marin Keys District	144	0.01	202	-	500.00	-	500
Corte Madera	755	0.05	1,058	755	-	0.05	1,018
County, Unincorp.	2,053	0.13	2,877	2,053	-	0.14	2,769
Fairfax	600	0.04	841	600	-	0.04	809
Larkspur	812	0.05	1,138	812	-	0.05	1,095
Marinwood District	290	0.02	406	-	500.00	-	500
Mill Valley	815	0.05	1,142	815	-	0.05	1,099
Novato	3,882	0.25	5,440	3,882	-	0.26	5,235
Ross	N/A	N/A	N/A	N/A	N/A	N/A	N/A
San Anselmo	672	0.04	942	672	-	0.05	906
San Rafael	4,577	0.29	6,414	4,577	-	0.31	6,173
Sausalito	664	0.04	931	664	-	0.04	895
Tiburon	280	0.02	392	-	500.00	-	500
Total	15,698	1.00	22,000	14,830	2,000	1.00	\$22,000
Streetlight Program Overhead							\$22,000

Streetlight – Telecommunications

This program, through Master License Agreements, allows telecommunications carriers to place equipment on MGSA-owned streetlight poles at rates outlined in agreements with each carrier. No applications have been submitted to MGSA to place equipment on MGSA poles. Staff work is presently covered through general administration costs. Once implemented, this program is anticipated to be fully cost-recovering.

Taxicab Regulation

According to MGSA Board policy, this program will be funded by revenue generated from annual taxicab permits. The MGSA Board sets the permit fees. As described earlier in this document, the Board waived fees for FY 20/21 due to the impacts of COVID-19, significantly reduced permit fees in FY 21/22, and again on March 14, 2024. There are no recommended changes for FY 2026/27.

Marin Climate and Energy Partnership

The MCEP Program has a steering committee comprised of its members who are responsible for setting priorities and making recommendations on policy and budget issues. All MGSA cities, towns, and the County participate. In addition, the Marin Municipal Water District, Marin Clean Energy, and the Transportation Authority of Marin also participate voluntarily. The Partnership has been funded by member contributions, grants, and contracts with the County and federal government. Members assess themselves to fund the program at \$2,500 per agency. Starting in

FY 2022/23, with input from the Marin Manager's Association, an additional \$100,000 is included to partially fund the nonprofit, Resilient Neighborhoods. Each MCEP member agency (TAM, MCE, and MMWD) contributes \$10,000; the remaining \$70,000 would be funded by jurisdictions based on population. The program cost would be in addition to the \$2,500 currently assessed to each MCEP member.

MarinMap

MarinMap is funded by member fees, grants, and special assessments on members. Assessments are a flat fee of \$10,000, \$9,000, or \$6,000 based on agency size. Member dues were reduced in FY 20/21 and waived in FY 21/22 to assist jurisdictions with COVID financial impacts. They returned to their historic levels with the FY 22/23 Budget and remain at that level in this proposed budget.

Abandoned Vehicle Abatement

This program is fully funded by a state-imposed \$1.00 surcharge on vehicle registration. The funding is distributed to agencies on a percentage basis developed from: 1) paperwork submitted showing the number of vehicles towed by each jurisdiction (50%); 2) population (45%); and 3) geography (5%).

Cable Franchise Television Public, Educational, and Government Access Program

Cable franchise fees fully fund this program. Novato and Larkspur are the two agencies that are not members. The program expenses are deducted from franchise fees before being distributed to members. The costs are allocated to jurisdictions based on their percentage of franchise fee receipts in the prior four quarters.

Animal Services (For Information Only)

Thirty percent of the Animal Care and Control Budget is paid directly by the County to Marin Humane. The allocation methodology for the remaining costs to jurisdictions is based on a combination of two factors used equally to develop a fair apportionment of costs: 1) animal-related Calls for Service handled in the previous calendar year, and 2) population.

Mediation

The Mediation Program costs, including annual increases submitted by the District Attorney's Office, are allocated based on the most recent population estimates.

County Financial System FY 2026/27 Budget Entries

The County Auditor-Controller has requested that the Board be shown the budget data, including account numbers, to be entered in the County accounting system.

MGSA General Fund Operating Fund 8019 (Code 8641)

G/L		FY 2026/27
421225	Other Permits – Taxicab	(31,000)
441115	Interest on Pooled Fund	(10,000)
453110	Other Misc Rev (Overhead/Mngt Fee)	(69,362)
461250	City Contributions	(50,000)
462610	Charges Other – Telecom	0
522510	Professional Services	180,875
522545	Prof Services – Legal	10,000
522585	Administration & Finance Services	11,250
521615	Insurance Premiums	17,417
521310	Communications Services	0
522925	Rent & Operating Leases	3,635
522410	Office Supplies	8,190

MGSA General Fund MCEP Fund 8019 (Code 8642)

G/L		FY 2026/27
453110	Grant Revenue/Other Misc. Rev	(37,500)
461250	City Contributions	(142,802)
522510	Professional Services	180,302

MGSA Abandoned Vehicle Abatement Fund 8010

G/L		FY 2026/27
441115	Interest on Pooled Funds	(750)
451970	State - Abandoned Vehicle	(240,000)
522510	Professional Services	240,750

MGSA MarinMap Fund 8020

G/L		FY 2026/27
441115	Interest on Pooled Funds	(1,500)
461250	City Contributions	(162,000)
522510	Professional Services	206,390

CATV Operating Fund 8017

G/L		FY 2026/27
421610	Franchise Fees	(2,600,000)
441115	Interest on Pooled Funds	(7,500)

470310	Misc Revenues (Larkspur)	(10,600)
521315	Communication - Broadband	0
521615	Insurance Premiums	0
522210	Memberships	0
522410	Office Expense	0
522510	Professional Services	44,331
522545	Prof Services – Legal	5,000
522575	Prof Services – System Maintenance	0
522585	Prof Services – Audit and Accounting	0
522925	Rents and Leases	2,000
523410	Transportation and Travel	0
524710	Contribution Non-County Agency	2,524,633

CATV Public, Educational, and Government Access (PEG) Fund 8018

G/L		FY 2026/27
421610	PEG Fees	(510,000)
441115	Interest on Pooled Funds	(1,500)
524710	Contribution Non-County Agency	516,000

EXHIBIT A

FY 2026/27 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 a wide range of government programs, it was originally formed in 1985 as the Marin Street Light Acquisition Authority ("MSLAJPA") to acquire streetlights from PG&E to reduce 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 sets out the powers the new authority will be permitted 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."



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

MGSA offers public services throughout the county in a uniform, efficient manner with minimal overhead.

MGSA Oversight & Administration

Executive Oversight	
1	Provide effective management oversight of the 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 the upcoming year's MGSA Work Plan and monitor progress
6	Annually (January-March) assess the salary and percentage of FTE time of the Executive Officer
2026/27 Initiatives	
7	Assist with Marin Map Ad-hoc committee studying the future of Marin Map.
8	Develop and administer the RFP Master Service Agreement for Streetlight maintenance.
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 the orientation and training process for new contractors as needed, to include onboarding of a new accounting support contractor.
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 a 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 the appropriate jurisdictions

Animal Care & Control

1	Manage the Animal Care and Control Program as outlined in the three-year 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

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 consultants that audits state franchise holder records as appropriate and negotiate the resolution of discrepancies with franchise holders
2026/27 Initiatives	
5	Continue to evaluate and implement administrative cost reductions and efficiencies resulting from the transition from a separate government entity to a program within MGSA.

Marin Climate and Energy Partnership (MCEP)

2026/27 Initiatives	
1	Update Climate Action Plans and/or develop content for General Plans for San Anselmo, Ross, and others as requested
2	Develop annual communitywide GHG emissions inventories for all jurisdictions and government operations GHG emissions inventories for jurisdictions upon request
3	Assist in the implementation of Marin County Electrification Roadmap (specifically Actions A, B, and I)
4	Partner with the Bay Area Air District to conduct outreach regarding residential hot water heater regulations
5	Pursue cross-jurisdictional collaboration on sustainability events.
6	Support Resilient Neighborhoods in their efforts to enroll participants in the program
7	Develop outreach and education materials for jurisdictions’ use; update the MCEP websites and events calendar
8	Explore the feasibility of establishing a countywide program to operate, maintain, and install public electric vehicle chargers
9	Conduct a gap analysis of alternative commute and active transportation programs in Marin and develop a program to support VMT reduction countywide

MarinMap

1	Provide management, financial, and contract support and oversight to the MarinMap Program
2	Staff and facilitate the MarinMap Steering Committee and the Executive Subcommittee meetings
3	Resolve various program issues that surface or intercede with multiple agencies and contractors, if needed, such as the County Assessor and Streetlight Electric Contractor

Executive Subcommittee Goals

4	Continue providing effective customer service to customers seeking geographical information.
5	Continue to evaluate the cost of service to taxpayers and ratepayers.
6	Continue to seek datasets that can be integrated into the MarinMap platform to encourage and benefit all users.
7	Ensure data availability to first responders, be available as needed to community volunteer disaster planning groups.
8	Encourage member participation to ensure decisions best represent the needs of all members.
9	Continuing to encourage cooperation among public agencies, reducing redundancies, improving efficiency, and minimizing conflicts
2026/27 Initiatives	
10	Facilitate and complete MarinMap's transition from a Geocortex-based platform to ESRI.
11	Coordinate MarinMap's transition from data storage in a physically based server to the ESRI cloud.
12	Continue to pursue cost-effective methods to acquire more current orthophotos
13	Work with the MGSA-designated ad hoc committee to complete the development of MarinMap's Strategic Plan.
14	Implement elements of the MarinMap Strategic Plan as endorsed by MGSA.

MCSTOPPP

1	Provide budgetary and high-level programmatic oversight and coordination with local jurisdictions.
2	Work with County and MCSTOPPP staff on the annual budget, which the MGSA Board reviews and recommends to the Marin County Flood Control District.

Mediation

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

1	Manage streetlight agreement, including getting input from public works directors, implementing rate changes, and administering a new RFP and contract for the existing contract, which expires June 30, 2027.
2	Administer the annual process for all member jurisdictions to transfer streetlights added during the year to the MGSA inventory.
3	Facilitate accurate streetlight inventory among 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 on MGSA assets.
2	Ensure Agreement responsibilities are being met by carriers, including collecting annual fees, all streetlight application processing fees, and insurance requirements
3	Review and process invoices for MGSA’s streetlight vendor review of application packets.
4	Review a) preauthorization forms and track use of poles by carriers, 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.

Taxi Regulation

1	Ensure that MGSA member agencies are following the California State tax law
2	Mediate disputes, if possible, between local taxi drivers and companies in order to reduce local impacts on residents and public safety resources
3	Monitor rideshare legislative activity to understand any impact on local taxi activity and regulation
4	Process taxi permits in an efficient and cost-effective manner