

FISCAL YEAR 2017/18 ADOPTED BUDGET



Marin
General Services
Authority

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San Rafael, CA 94903-3680
415 446 4428
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DATE: May 11, 2017

TO: MGSA Board of Directors

FROM: Michael S. Frank, Executive Officer

SUBJECT: Fiscal Year 2017/18 Marin General Services Authority Operating Budget

Background

The MGSA Proposed Budget includes a General Fund, Abandoned Vehicle Abatement Program (AVAP) Fund and the MarinMap Program Fund. Within the General Fund, the following programs are accounted for: Streetlight Maintenance; Taxicab Regulation; Marin Climate and Energy Partnership (MCEP); and MGSA Administration.

MGSA also manages the county-wide Animal Care and Control Program contract for Marin County and charges for that service are included in this Budget as well. MGSA staff budget, invoice agencies, and transfer funds to the County for this Program. MGSA plays a similar role with the Mediation Program run by the District Attorney. Although the allocated charges to different agencies is located in the MGSA Budget, the revenue or expenses associated with these programs are not considered revenue or expense for MGSA and therefore do not show up in the JPA's audited financials.

This report proposes a budget for all three funds as well as describes and displays a detailed methodology for the allocation of various costs to JPA members for all programs. As part of MGSA's responsibilities, the Board reviewed the Marin County Stormwater Pollution Prevention Program's (MCSTOPPP) FY 2017/18 budget at its March 9, 2017 Board Meeting and again at a Special Meeting April 13, 2017 meeting. The MGSA Board made a recommendation to the Board of Supervisors to approve that budget as presented by MCSTOPPP staff at the Special Meeting. MCSTOPPP's budget is not included in this report since those funds are not part of MGSA's Budget or management responsibilities.

MGSA General Fund

Table 1 below displays the present year's budget [Budget 2016/17], an estimate of what year-end expenditures and revenues are anticipated [Est Actual 2016/17], and the proposed budget for the upcoming fiscal year [Proposed 2017/18]. The final column is the difference between the prior year budget and the proposed budget [Bud 16/17 vs Prop 17/18].

Table 1 – MGSA General Fund Budget

	Budget 2016/17	Est Actual 2016/17	Proposed 2017/18	Bud 16/17 vs Prop 17/18
General Administration	\$169,735	\$189,436	\$139,916	(\$29,819)
Marin Climate/Energy (MCEP)	62,853	65,763	50,263	(12,590)
Total Beginning Fund Balance	\$232,588	\$255,199	\$190,179	(\$42,409)
Revenue				
Member Contributions	\$100,000	\$100,000	\$100,000	-
Taxicab Permit Fees	110,000	95,000	100,000	(10,000)
MCEP Dues	30,000	30,000	30,000	-
MCEP Grants	35,160	34,395	248,320	213,160
Animal Srvs Management Fee	20,000	20,000	20,000	-
Interest	400	1,800	1,500	1,100
Total Revenue	\$295,560	\$281,195	\$499,820	\$204,260
Expenditures				
Administration	\$160,400	\$164,833	\$182,000	\$21,600
Taxi Regulation Program	104,000	99,688	100,000	(4,000)
MCEP	\$80,660	\$79,895	\$313,320	232,660
Total Expenditures	\$345,060	\$344,415	\$595,320	\$250,260
Net	(\$49,500)	(\$63,220)	(\$95,500)	(\$46,000)
General Administration				
General Administration	\$135,735	\$141,716	\$81,216	(\$60,500)
MCEP	47,353	50,263	15,263	(\$35,000)
Total Ending Fund Balance	\$183,088	\$191,979	\$96,479	(\$86,609)

General Administration

The budgeted costs for the administration of MGSA are similar to what was budgeted in FY 2016/17. Legal costs are anticipated to increase due to a rate increase as well as additional work related to possible telecommunications equipment located on MGSA streetlights. Rent is minimally increasing based on MGSA's building lease. MGSA rents two office cubes in an office suite and therefore has minimal rent expense.

During last fiscal year, staff recommended and the Board approved a one-year member contribution reduction from \$141,550 to \$100,000. Staff is recommending a continuation of the \$100,000 member contribution due to additional budget savings realized over the last two years.

Table 2 – Administration

	Budget 2016/17	Est. Actual 2016/17	Proposed 2017/18	Bud 16/17 vs Prop 17/18
Revenue				
Member Contributions	\$100,000	\$100,000	\$100,000	
Animal Services Management Fee	20,000	20,000	20,000	-
Interest	400	1,800	1,500	1,100
Total Revenue	\$120,400	\$121,800	\$121,500	\$1,100
Expenditures				
Insurance	\$12,000	\$10,455	\$12,000	-
Contract Services	116,000	116,000	122,000	6,000
Legal	10,000	12,661	20,000	10,000
Audit/Accounting	14,000	13,660	14,500	500
Rent	6,000	7,908	8,500	2,500
Office Expense	2,400	4,148	5,000	2,600
Total Expenditures	\$160,400	\$164,833	\$182,000	\$21,600
Net	(\$40,000)	(\$43,033)	(\$60,500)	(\$20,500)

Streetlight Program

For 2017/18, the Streetlight Program overhead remains at a flat \$11,000 as it has for many years and is included in the \$100,000 “Member Contributions” line above. Costs for the maintenance and replacement of streetlights are borne by individual agencies. The Streetlight Program revenue from member contributions and the \$11,000 expense are included in the Administrative budget table above.

Taxicab Regulation Program

Taxi permit fees cover the full cost of the Taxi Regulation Program. The program detail and estimated actuals for FY 2016/17 and proposed budget for FY 2017/18 are reflected in Table 3 below. As this time, program revenues are projected to come close to expenditures, therefore no adjustment to fees is recommended for this upcoming year.

Table 3 – Taxicab Regulation

	Budget 2016/17	Est. Actual 2016/17	Proposed 2017/18	Bud 16/17 vs Prop 17/18
Revenue				
Taxi Permit Fees	\$110,000	\$95,000	\$100,000	\$(10,000)
Total Revenue	\$110,000	\$95,000	\$100,000	\$(10,000)
Expenditures				
Operating Costs	7,000	5,300	7,000	-
Program Administration	72,000	71,388	72,000	-
Legal	5,000	3,000	5,000	-
Executive Officer/Overhead	20,000	20,000	20,000	-
Total Expenditures	\$104,000	\$99,688	\$104,000	-
Net	6,000	(4,688)	(4,000)	(10,000)

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, MMWD, TAM 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 individual greenhouse gas emission targets. MCEP meets monthly and is supported by a part-time Sustainability Coordinator.

The program is directed by a Steering Committee with representation from each of the members. The MGSA serves as fiscal agent. To date, the Partnership has been funded by voluntary members contributions as well as several grants and contracts: a \$75,000 seed grant from BAAQMD in FY 2008/09; two grants, each in the amount of \$80,000 from the Marin Community Foundation in FY 2009/10 and FY 2010/11; and several contracts with the County through the PG&E-Marine Energy Watch Partnership totaling nearly \$134,000 since FY 2012/13. The MGSA's role has been to assist in contract administration with grantors and contractors and to provide assistance in invoicing, collection of grant and member contributions, contracting and paying for MCEP services, and advising the Steering Committee. Although a separate cost center is maintained for MCEP, the funds are placed in the MGSA General Fund.

The resources and expenditures are shown in Table 4 below. The "Federal Grant" line reflects anticipated expenditure reimbursements from a \$275,008 California Energy Commission Local Government Challenge grant awarded to MCEP for a joint project with the nonprofit Resilient Neighborhoods (RN). MCEP has been partnering with RN since 2015 to implement the public outreach objectives of members' climate action plans. During FY 2017/18, RN will update its on-line household survey tool, produce video recordings of four EcoTeam meetings, develop a marketing outreach plan and marketing templates, train additional EcoTeam coaches, and continue to organize and educate community-based EcoTeams on strategies and resources available to improve home energy efficiency, shift to renewable energy, reduce transportation emissions, conserve water, and reduce waste.

During FY 2017/18, MCEP will also be providing technical services relating 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 and local government operations inventories for eleven Marin jurisdictions for year 2015. MCEP will prepare and present a report for jurisdictions identified in the scope of work and update the MCEP website and Sustainability Tracker with the new information. This work will be paid for with a proposed \$48,320 grant from the County through the Marin County Energy Watch Partnership. Additional funds will be utilized to begin updating members' climate action plans that were prepared in 2009 through 2011. Staff would return to the MGSA Board to utilize unbudgeted funds if additional funding is needed for these updates.

The MCEP partners have again been asked to assess themselves to fund the program for FY 2017/18 at the same level of \$2,000 each.

Table 4 – Marin Climate and Energy Partnership

	Budget 2016/17	Est. Actual 2016/17	Proposed 2017/18	Bud 16/17 vs 17/18 Prop
Beginning Fund Balance	\$62,853	\$65,763	\$50,263	(\$12,590)
Revenue				
Member Contributions	\$30,000	\$30,000	\$30,000	-
Federal Grant/CEC	-	-	200,000	200,000
County Grant/PG&E		34,395	48,320	13,160
	35,160			
Total Revenue	\$65,160	\$64,395	\$278,320	\$213,160
Expenditures				
Executive Officer/Overhead	-	-	-	-
Contract Services	\$80,660	79,895	313,320	232,660
Total Expenditures	\$80,660	\$79,895	\$313,320	\$232,660
Net	(\$15,500)	(\$15,550)	(\$35,000)	(\$19,500)
Ending Fund Balance	\$47,353	\$50,263	\$15,263	(\$32,090)

Marin Abandoned Vehicle Program

The Marin General Services Authority serves as the Marin Abandoned Vehicle Abatement (AVA) Program administrator. 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 administrator retained by MGSA and the payments made to the towns, cities and County to fund the abatement of abandoned vehicles. The expenditure budget for FY 2017/18 is identical to that of last year.

Table 5 – Abandoned Vehicle

	Budget 2016/17	Est. Actual 2016/17	Proposed 2017/18	16/17 Bud vs Prop 17/18
Beginning Fund Balance	\$24,495	\$23,505	\$23,805	\$(690)
Revenue				
DMV Reimbursement	\$260,000	\$250,000	\$260,000	-
Interest	50	300	300	250
Total Revenue	\$260,050	\$250,300	\$260,300	\$250
Expenditures				
Program Administration	\$12,000	\$12,000	\$12,000	-
Jurisdiction Payments	248,000	238,000	248,000	-
Total Expenditures	\$260,000	\$250,000	\$260,000	\$0
Net	\$50	\$300	\$300	\$250
Ending Fund Balance	\$24,545	\$23,805	\$24,105	(\$440)

MarinMap

In Table 6 below is the Proposed FY 17/18 Budget as recommended by the MarinMap Executive and Steering Committees. The budget can be summarized as follows: the annual fixed costs to manage MarinMap (Matrix, Program Manager, maintenance and hardware) and GIS Projects which are developed with agency members and prioritized by the Executive Committee.

In general, the proposed budget is similar to previous years. Member dues are proposed to be unchanged again for the 15th year. However, it is likely that an adjustment will be considered next fiscal year. The withdrawal of the Sewage Agency of Southern Marin (SASM) joint membership reduces the dues revenue from last year by \$10,000, but the possible addition of a new member agency in 17/18 would return the revenue to \$152,000.

Regarding general expenditures, there are no proposed changes to base costs from last year, which are Matrix Team, Geodata, and program administration. A few changes from last year are noted as follows:

- The Member allowance program (\$3,000 per agency per year for GIS activities benefitting MarinMap up to an aggregate of \$24,000), is proposed to be eliminated unless there are dues from a new membership.
- A new data server and related software is needed, which will expend most of the available project funds.

- The Software Maintenance/Hardware/Leases is increased from \$12,000 to \$16,000 to begin setting aside \$4000 annually for the next server software update.

Regarding project expenditures, the Executive Subcommittee identified Projects for the coming year in the amount of \$65,725. This represents new server and software costs plus incomplete projects carried over from FY 2016/17, as well as \$10,375 for technical services or member allocations, should the supporting revenue be received from a new member.

The Fund Balance anticipated for year-end in the Proposed 2017/18 Budget is \$78,184. This includes \$25,000 reserved for orthography. The remainder are general reserves in the MarinMap Fund.

Table 6 – MarinMap

	Budget 2016/17	Est. Actual 2016/17	Proposed 2017/18	16/17 Bud vs. Prop
Beginning Fund Balance	\$111,522	\$123,656	\$121,729	\$10,207
Revenue				
Member Contributions	\$152,000	\$152,000	\$152,000	-
Interest	200	750	700	500
Total Revenue	\$152,200	\$152,750	\$152,700	\$500
Expenditures				
Executive Officer/Overhead	-	-	-	-
Program Administration	\$32,640	\$32,640	\$32,640	-
Other Contract Services	93,880	93,880	97,880	4,000
Projects	72,202	28,157	65,725	(6,477)
Total Expenditures	\$198,722	\$154,677	\$196,245	(\$2,477)
Net (Revenue – Expenditures)	(\$46,522)	(\$1,927)	(\$43,545)	\$2,977
Ending Fund Balance	\$65,000	\$121,729	\$78,184	\$13,184

Animal Care and Control

In mid-2014/15, MGSA took on assisting the County of Marin in the management of the Animal Care and Control contract with the Marin Humane Society (MHS). A three-year contract with MHS was negotiated and approved by the County Board of Supervisors on April 21, 2015. MGSA is provided \$20,000 for managing this contract for the County. In addition to assisting in negotiating the animal care and control contract with MHS, MGSA also invoices jurisdictions and is the interface with the MHS. The contract for this upcoming year is a 2% increase over the

prior year. All other County Animal Services Program administrative budget items are the same as prior year. Contract negotiations will need to begin in the early fall with the Marin Humane Society for a new agreement.

Mediation

The Mediation Program contributions for FY 2017/18 are 3.0% higher than FY 2016/17. As the Board is aware, the Office of the District Attorney manages this program. These funds are not considered revenue or expense for MGSA and are invoiced and directly transferred to the District Attorney's Office upon receipt. The Board received a separate report from the District Attorney's Office on the program and its costs.

Member Contributions

The contributions shown in Table 7 below reflect the County, cities', and towns' share of MGSA costs as well as program costs which are billed through MGSA which include the Mediation Program administered through the District Attorney's Office and the Animal Care and Control Program.

The MGSA's Joint Powers Agreement provides for funding the agency as described in the next section. The next section also outlines allocation methodologies related to each program. The FY 2017/18 proposed general operating budget including Streetlight Program overhead is based on member contributions of \$100,000.

Table 7 – MGSA Member Contributions for FY 2017/18

Member*	MGSA General		Streetlights		MCEP		MarinMap		Mediation**		Animal Services***		Total 2017/18
	16/17	17/18	16/17	17/18	16/17	17/18	16/17	17/18	16/17	17/18	16/17	17/18	
Belvedere	1,635	1,637	111	102	2,000	2,000	6,000	6,000	1,329	645	20,295	29,250	39,635
Corte Madera	3,510	3,464	535	535	2,000	2,000	9,000	9,000	2,939	2,790	86,157	89,365	107,153
County**	24,239	24,105	1,449	1,449	2,000	2,000	10,000	10,000	20,594	20,473	-	-	58,027
Fairfax	2,189	2,138	425	424	2,000	2,000	6,000	6,000	1,851	2,217	81,655	76,115	88,894
Larkspur	4,494	4,483	549	549	2,000	2,000	9,000	9,000	3,642	3,716	124,627	120,460	140,208
Mill Valley	5,799	5,843	570	570	2,000	2,000	9,000	9,000	4,678	4,443	150,601	147,439	169,294
Novato	15,598	15,682	2,783	2,787	2,000	2,000	10,000	10,000	13,845	16,346	626,583	630,733	677,548
Ross	1,610	1,611	-		2,000	2,000	6,000	6,000	1,263	754	23,505	22,934	33,299
San Anselmo	4,114	4,120	476	474	2,000	2,000	9,000	9,000	3,565	3,842	131,103	137,283	156,720
San Rafael	17,754	17,858	3,134	3,133	2,000	2,000	10,000	10,000	15,435	18,087	610,063	636,994	688,072
Sausalito	3,242	3,212	461	462	2,000	2,000	9,000	9,000	2,803	2,155	93,029	95,420	112,249
Tiburon	4,816	4,848	199	199	2,000	2,000	9,000	9,000	3,944	2,790	89,349	97,030	115,866
BMK CSD			102	111									111
FCA							10,000	10,000					10,000
LAFCO							10,000	10,000					10,000
M. CSD			206	206									206
TAM					2,000	2,000							2,000
MCE					2,000	2,000							2,000
MMWD					2,000	2,000	10,000	10,000					12,000
RVSD							10,000	10,000					10,000
TOTAL	\$89,000	\$89,000	\$11,000	\$11,000	\$30,000	\$30,000	\$142,000	\$142,000	\$75,888	\$78,258	\$2,036,967	\$2,083,023	\$2,433,281

* 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; RVSD, Ross Valley Sanitary District.

**D.A. used the same pop #'s for 7 years and we have now updated

*** The County does not show anything for Animal Services because they pay 30% of contract directly.

Member Contribution Methodology and Calculation

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

General

Those programs or administration 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 assessed value of real property and the population in the unincorporated area.

Table 8 – Member Contribution Share Calculation

Member	Assessed Value*	% AV	AV Share	Popul.**	% Popul.	Popul. Share	Total Share
Belvedere	1,861,189,147	0.03	1,270	2,162	0.01	367	1,637
Corte Madera	2,752,864,682	0.04	1,879	9,344	0.04	1,585	3,464
Fairfax	1,286,218,036	0.02	878	7,426	0.03	1,260	2,138
Larkspur	3,475,922,951	0.05	2,372	12,445	0.05	2,112	4,483
Mill Valley	4,862,727,005	0.07	3,318	14,880	0.06	2,525	5,843
Novato	9,367,537,682	0.14	6,392	54,749	0.21	9,289	15,682
Ross	1,732,149,104	0.03	1,182	2,527	0.01	429	1,611
San Anselmo	2,838,952,763	0.04	1,937	12,867	0.05	2,183	4,120
San Rafael	11,106,037,504	0.17	7,579	60,582	0.23	10,279	17,858
Sausalito	2,912,804,482	0.04	1,988	7,217	0.03	1,225	3,212
Tiburon	4,741,315,475	0.07	3,235	9,503	0.04	1,612	4,848
Marin, Unincorp	18,274,503,893	0.28	12,470	68,572	0.26	11,635	24,105
Total	\$65,212,222,724	1.00	\$44,500	262,274	1.00	\$44,500	\$89,000

Streetlight

Members pay the overhead and administrative costs of this function in proportion to the number of streetlights owned by the Authority in each members’ jurisdiction. Streetlight maintenance costs are based on 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.

Taxicab Regulation

This program is funded by revenue generated by annual taxicab permits. The permit fees are set by the MGSA Board. No member contributions are made.

Marin Climate and Energy Partnership

The MCEP program is voluntary for participating members, however, all MGSA cities, towns, and 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 as well as several grants and contracts with the County. As in the past, members are requested to assess themselves to fund the program for FY 2017/18 at a flat \$2,000 per agency.

MarinMap

MarinMap is funded by member fees, grants, and special assessments on members. It is a flat \$10,000, \$9,000, or \$6,000 fee as in years' past based on agency size.

Abandoned Vehicle Program

Because this program is funded by a state imposed surcharge on vehicle registration, it does not have a member contribution.

Animal Services

Thirty percent of the cost of the Animal Care and Control Budget is paid by the County. The allocation methodology for the remaining costs to jurisdictions is based on a combination of two factors used equally in an effort to develop a fair apportionment of costs: 1) animals handled the previous year and 2) population.

Mediation

The Mediation Program costs are allocated based on population. There are some changes to the distribution of fees as a result of the County program not changing its population numbers for many years.

County Financial System FY 17/18 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 - 8019

<u>G/L</u>		<u>FY 2017/18</u>
4220610	Other Permits – Taxicab	(100,000)
4410125	Interest On Pooled Funds	(1,500)
4570115	Grant Revenue	(248,320)
4640322	City Contribution	(130,000)
4640321	Other Misc. Revenue	(20,000)
5210100	Professional Services	527,320
5210131	Prof Services – Legal	21,000
5210200	Administration & Finance Services	14,500
5210500	Insurance Premiums	12,000
5210700	Communications Services	5,000
5211200	Rent & Operating Leases	8,500
5220100	Office Supplies	7,000

MGSA Abandoned Vehicle Abatement Fund – 8010

<u>G/L</u>		<u>FY 2017/18</u>
4410125	Interest	(300)
4530511	State - Abandoned Vehicle	(260,000)
5210100	Professional Services	260,000

MGSA MarinMap Fund - 8020

<u>G/L</u>		<u>FY 2017/18</u>
4410125	Interest	(700)
4640322	City Contributions	(152,000)
5210100	Professional Services	196,245



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**MARIN GENERAL SERVICES AUTHORITY
ADOPTION OF THE FISCAL YEAR 2017/18 ANNUAL OPERATING BUDGET**

RESOLUTION 2017 - 02

WHEREAS, the Marin General Services Authority must adopt an annual spending plan for its operating budget; and

WHEREAS, the MGSA Board of Directors reviewed and considered a draft operating budget on May 11, 2017; and

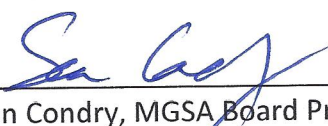
WHEREAS, MGSA's budget contains a series of programs including:

- MarinMap
- Taxicab Regulation
- Marin Climate and Energy Partnership
- Animal Services
- Abandoned Vehicles
- Streetlight Maintenance

NOW THEREFORE, BE IT RESOLVED, that the Marin General Services Authority hereby adopts its Operating Budget for Fiscal Year 2017/18 as shown in the attached Exhibit A.

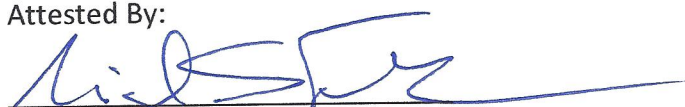
Adopted this 11th day of May 2017.

Ayes: *Condry, Schutz, Candelario, Eikerman, Politzer, Schwarz*
Noes: *None*
Absent: *Poster*



Sean Condry, MGSA Board President

Attested By:



Michael S. Frank, Executive Officer

Exhibit A

MGSA General Fund - 8019

<u>G/L</u>		<u>FY 2017/18</u>
4220610	Other Permits – Taxicab	(100,000)
4410125	Interest On Pooled Funds	(1,500)
4570115	Grant Revenue	(248,320)
4640322	City Contribution	(130,000)
4640321	Other Misc. Revenue	(20,000)
5210100	Professional Services	527,320
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5210700	Communications Services	5,000
5211200	Rent & Operating Leases	8,500
5220100	Office Supplies	7,000

MGSA Abandoned Vehicle Abatement Fund – 8010

<u>G/L</u>		<u>FY 2017/18</u>
4410125	Interest	(300)
4530511	State - Abandoned Vehicle	(260,000)
5210100	Professional Services	260,000

MGSA MarinMap Fund - 8020

<u>G/L</u>		<u>FY 2017/18</u>
4410125	Interest	(700)
4640322	City Contributions	(152,000)
5210100	Professional Services	196,245