

# MARIN GENERAL SERVICES AUTHORITY

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## MEMORANDUM

**DATE:** May 9, 2013  
**TO:** Board of Directors  
**FROM:** Paul Berlant, Executive Officer  
**SUBJECT:** AGENDA ITEM F-1: MGSA 2013-14 GENERAL OPERATING FUND BUDGET

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**RECOMMENDED ACTION:** Adopt the fiscal year 2013-2014 general fund budget for the Marin General Services Authority.

### BACKGROUND

The MGSA proposed budget includes funding the following programs:

- Streetlight Maintenance Program;
- Management of the Taxicab Regulation Program;
- Grant management for MCEP; and
- Overall JPA Administration.

FY 2012-13 was the first year under the new, three-year contract with Republic Electric (now Siemens) for streetlight maintenance services and saw the approval of a License Agreement with ExteNet LLC for the use of two streetlight poles to mount their Distributed Antenna System (DAS). Although the Board authorized execution of the License Agreement and final negotiations have been completed, as of the preparation of this memorandum, it has not been executed. Thus, we have not shown the fees from this project (\$16,000) as revenue for 2012-13. The fees will be booked when received.

The contributions shown in the table on Page 7 reflect the County's and towns/cities' share of the MGSA costs as well as the County Mediation Program costs, which are billed through MGSA. The Mediation Program contributions for 2013-14 are approximately 2% higher than 2012-13. As the Board is aware, the Office of the District Attorney manages the county-wide mediation program. These funds are not considered MGSA "revenue," nor do we show an expense for this amount. All of those funds are directly transferred to the District Attorney's Office upon receipt.

Exhibit B of the JPA agreement (page 8 below) addresses the manner of allocating the cost of the streetlight program, "*Streetlights – Members shall pay the costs of this function in proportion to the number of streetlights owned by the Authority in each member's jurisdiction.*" For 2013-14, the overhead remains \$11,000, however most of the member contributions have changed slightly due to changes in the inventories of streetlights in member jurisdictions.

The budgets for the Abandoned Vehicle Abatement Program (AVAP) and MarinMap are presented separately for Board approval. The Board reviewed the MCSTOPPP 2013-14 budget at its January 10<sup>th</sup> meeting at which time you made a recommendation to the Board of Supervisors to approve the budget as presented by MCSTOPPP staff. An additional budget report by MCSTOPPP staff is expected at the May 9<sup>th</sup> MGSA Board meeting.

Consistent with the table below, I will input budget data into the County’s accounting system as shown on page 9, unless otherwise directed by the MGSA Board.

**PROPOSED MGSA OPERATING BUDGET**

The tables below show budget and estimated actuals for 2012-13 and proposed 2013-14 revenues and expenditures for the MGSA general fund, including MCEP. Detailed expenditures, grants, and member contributions since inception of the MCEP program are discussed separately below. Although a separate cost center is maintained for MCEP, the funds are placed in the MGSA general fund.

<b>Expenditures</b>	<b>Final Budget 2012-13</b>	<b>Estimated Actual 2012-13</b>	<b>Proposed 2013-14</b>	<b>Difference Proposed vs Actual</b>
Insurance	\$ 11,000	\$ 9,500	\$ 11,000	\$ 1,500
Taxicab Program	7,000	7,000	7,000	-
Contract Services	203,000	184,900	186,700	1,800
Legal Expense	30,000	30,000	30,000	-
Audit/Accounting	12,000	12,000	12,000	-
Rent	4,500	5,000	5,000	-
Office Expense	1,000	1,000	1,000	-
General Contingencies	50,000	-	50,000	50,000
<b>Total MGSA General</b>	<b>\$ 318,500</b>	<b>\$ 249,400</b>	<b>\$ 302,700</b>	<b>\$ 53,300</b>
MCEP Contract Services	60,000	60,000	62,400	2,400
MCEP Contingencies	32,225	6,450	26,122	19,672
<b>Total MCEP</b>	<b>\$ 92,225</b>	<b>\$ 66,450</b>	<b>\$ 88,522</b>	<b>22,072</b>
<b>Total MGSA and MCEP</b>	<b>\$ 410,725</b>	<b>\$ 315,850</b>	<b>\$ 391,222</b>	<b>\$ 75,372</b>
<b>Resources</b>				
Member Contributions	\$ 208,100	\$ 208,100	\$ 148,200	\$ (59,900)
Interest	1,000	500	500	-
Taxicab Permit Fees	80,000	90,000	100,000	10,000
Taxicab Fines	1,000	1,000		(1,000)
Streetlight Pole Fees	-	-	-	-
Fund Balance/Carry Forward	28,400	53,800	54,000	200
<b>Total MGSA General</b>	<b>\$ 318,500</b>	<b>\$ 353,400</b>	<b>\$ 302,700</b>	<b>\$ (50,700)</b>
MCEP Dues	24,000	26,000	26,000	-
Grants		45,000	8,500	(36,500)
MCEP Fund Balance/Carry Forward	68,225	49,472	54,022	4,550
<b>Total MCEP</b>	<b>\$ 92,225</b>	<b>\$ 120,472</b>	<b>\$ 88,522</b>	<b>(31,950)</b>
<b>Total MGSA and MCEP</b>	<b>\$ 410,725</b>	<b>\$ 473,872</b>	<b>\$ 391,222</b>	<b>\$ (82,650)</b>

The following is the detail for Contract Services.

<b>Contract Services</b>	<b>Budget 2012-13</b>	<b>Est. Actual 2012-13</b>	<b>Proposed 2013-14</b>
Office Staff	\$ 30,000	\$ 21,000	\$ 21,000
Executive Officer	115,500	104,800	94,200
Taxicab Regulation	56,000	56,000	70,000
Web Management	1,000	1,100	500
Records Management	500	-	500
Taxi Database		2,000	500
<b>Total</b>	<b>\$ 203,000</b>	<b>\$ 184,900</b>	<b>\$ 186,700</b>

**TAXICAB REGULATIONS**

As the Board will recall, the taxi permit fee schedule was amended in November 2009, and included incremental increases which were projected to bring the program to full cost recovery in 2012. We came within \$3000 in 2012-13. 2012-13 revenues include the final payments totaling \$1000 of a \$5000 fine assessed against a taxi company in 2010. For 2013-14 office overhead and Executive Officer’s time has been allocated to the Taxicab Regulation program in an effort to reflect the actual cost of the program. \$16,000, or approximately 5% of general MGSA operating costs, is included below. Were it not for litigation costs, the program fees would have covered all direct costs. The contract services costs for administration of the Taxicab Program are included in the tables above.

The taxicab regulation program budget and estimated actuals for 2012-13 and proposed 2013-14 budget reflect the following costs and projected permit fee revenues.

<b>Taxicab Regulation</b>	<b>Budget 2012-13</b>	<b>Actual 2012-13</b>	<b>Proposed 2013-14</b>
<b>Expenses</b>			
Operating Costs	\$ 7,000	\$ 7,000	\$ 7,000
Legal	20,000	20,000	15,000
Program Admin	56,000	56,000	70,000
Exec Officer/Office	1,000	10,000	16,000
Overhead			
<b>Total Expenses</b>	<b>84,000</b>	<b>93,000</b>	<b>108,000</b>
<b>Revenues</b>	<b>80,000</b>	<b>90,000</b>	<b>108,000</b>
<b>Net Cost to Members</b>	<b>4,000</b>	<b>3,000</b>	<b>-</b>

**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, and TAM. The program is directed by a Steering Committee with representation from each of the members. The MGSA serves as fiscal agent and does not have a leadership role in determining how funds are obtained or spent.

To date, the Partnership has been funded by voluntary member contributions as well as several grants: a \$75,000 grant from BAAQMD; two grants each in the amount of \$80,000 from the Marin Community Foundation (MCF);

and two contracts with the County through the PG&E-Marine Energy Watch Partnership. These County/PG&E grants were in the amounts of \$25,000 and \$28,500. The MGSA's role has been to assist in contract administration with grantors and to provide assistance with invoicing, collection of grant and member contributions, contracting and paying for MCEP services, and advising the Steering Committee. The MCEP partners have been asked to assess themselves to fund the program again for 2013 -14 at the same level of \$2,000 each. Historically, MCEP has been successful in collecting dues from twelve to thirteen of the fourteen members. Non-payment of the dues has not resulted in loss of membership.

Resources and expenditures for 2008 through the proposed 2013-14 budget are shown below. 2013-14 figures are reflected in the overall table on page 2 and will be included in the County accounting system under the MGSA general operating fund. The "Contingency" line item reflects unbudgeted MCEP funds. During 2012-13, MCEP will have completed or prepared drafts of twelve updates to municipal GHG inventories, presented progress reports to city/town councils, worked on community outreach, developed a web page, and obtained continued grant funding. For 2013-14, MCEP will work on development of the Sausalito Climate Action Plan, website maintenance, and implementation of a public outreach program to reduce community emissions (possible joint effort with Resilient Neighborhoods).

**MCEP 2008-2014**

<b>Resources</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Total 08-14</b>
Member Contributions	\$ 28,000	\$ 24,000	\$ 24,000	\$ 22,000	\$ 26,000	\$ 26,000	\$ 150,000
BAAQMD	\$ 75,000						\$ 75,000
MCF1		\$ 80,000					\$ 80,000
MCF2			\$ 80,000				\$ 80,000
County/PG&E 1					\$ 25,000		\$ 25,000
County/PG&E 2					\$ 20,000	\$ 8,500	\$ 28,500
<b>Subtotal Resources</b>	<b>\$ 103,000</b>	<b>\$ 104,000</b>	<b>\$ 104,000</b>	<b>\$ 22,000</b>	<b>\$ 71,000</b>	<b>\$ 34,500</b>	<b>\$ 438,500</b>
<b>Carryover</b>		\$ 36,631	\$ 47,020	\$ 77,946	\$ 49,472	\$ 54,022	
<b>Total Resources for FY</b>	<b>\$ 103,000</b>	<b>\$ 140,631</b>	<b>\$ 151,020</b>	<b>\$ 99,946</b>	<b>\$ 120,472</b>	<b>\$ 88,522</b>	

<b>Expenditures</b>	<b>2008-09</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>Total 08-14</b>
Start up	\$ 10,369						\$ 10,369
CAD Schorske	\$ 56,000	\$ 44,000					\$ 100,000
CA Assoc Kitahara		\$ 5,000					\$ 5,000
Green Purchasing		\$ 1,000					\$ 1,000
BKI		\$ 14,994					\$ 14,994
Northcross		\$ 3,162					\$ 3,162
Sustainability Coord O'Rourke		\$ 24,705	\$ 67,074	\$ 49,449	\$ 60,000	\$ 60,000	\$ 261,228
Graphic Designer Short				\$ 1,025			\$ 1,025
Graphic Designer Park			\$ 6,000				\$ 6,000
Assistant Reyes					\$ 1,450		\$ 1,450
Mtg Exp		\$ 750					\$ 750
Web Development					\$ 5,000		\$ 5,000
Web Maintenance						\$ 2,400	\$ 2,400
Contingency						\$ 26,122	
<b>Total Expenditures</b>	<b>\$ 66,369</b>	<b>\$ 93,611</b>	<b>\$ 73,074</b>	<b>\$ 50,474</b>	<b>\$ 66,450</b>	<b>\$ 88,522</b>	<b>\$ 412,378</b>

<b>Balance/Carryover</b>	<b>\$ 36,631</b>	<b>\$ 47,020</b>	<b>\$ 77,946</b>	<b>\$ 49,472</b>	<b>\$ 54,022</b>		
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**MGSA MEMBER CONTRIBUTIONS**

The resources available to the MGSA include member contributions, fees and grants. The MGSA’s Joint Powers Agreement provides for funding the agency as shown in Article 8 and Exhibit B, which are found at the end of this memorandum. City/town and County costs are shared on an assessed value/population basis using the data below. The Community Services Districts do not participate in general costs. The general operating budget is based on member contributions of \$148,200 apportioned as shown below. For purposes of complying with the JPA requirements, FY 2013-14 streetlight cost is estimated at \$11,000, the same amount as last year. The total share calculation and member contribution, with comparisons to 2011-12 are shown on pages 6 and 7. Members will be invoiced the amounts shown in June. The \$148,200 member contribution is \$59,900 less than last year due to a reduction in Executive Officer hours, greater taxi permit revenues, and an anticipated \$25,600 more in carryover/fund balance.

Streetlight Overhead	\$ 11,000
General Operating	<u>\$137,200</u>
TOTAL	\$148,200

**ASSESSED VALUATION SHARES**

<u>Member</u>	<u>Sec 20012/13 AV</u>	<u>Share of AV</u>
Belvedere	1,576,032,760	0.029
Corte Madera	2,259,571,289	0.041
Fairfax	1,064,895,232	0.019
Larkspur	2,794,847,377	0.051
Mill Valley	4,016,999,624	0.073
Novato	7,964,271,915	0.145
Ross	1,443,673,610	0.026
San Anselmo	2,405,101,061	0.044
San Rafael	9,528,830,308	0.173
Sausalito	2,505,526,626	0.046
Tiburon	3,949,243,145	0.072
Marin, Unincorp	15,430,277,331	0.281
Total	54,939,270,278	1.000

Source: Marin County Assessor’s Office, February 28, 2013

**POPULATION SHARES**

Member	Population 2012*	Share 2012	Population 2013**	Share 2013
Belvedere	2,083	0.008	2,090	0.008
Corte Madera	9,322	0.037	9,351	0.037
Fairfax	7,497	0.029	7,522	0.030
Larkspur	12,014	0.047	12,058	0.047
Mill Valley	14,064	0.055	14,172	0.056
Novato	52,311	0.205	52,447	0.206
Ross	2,435	0.010	2,443	0.010
San Anselmo	12,426	0.049	12,468	0.049
San Rafael	58,136	0.228	58,305	0.229
Sausalito	7,116	0.028	7,138	0.028
Tiburon	9,031	0.035	9,059	0.036
Unincorporated	68,257	0.268	67,737	0.266
County Total	254,692	1.000	254,790	1.000

\*Source DOF 5-1-11

\*\*Source DOF 5-1-12

**GENERAL OPERATING MEMBER SHARE CALCULATION - 2013-14**

Member	AV	% of AV	AV Share	Population	% of Pop	Population Share	Total Share
Belvedere	1,576,032,760	0.029	\$ 1,968	2,090	0.008	\$ 563	\$ 2,531
Corte Madera	2,259,571,289	0.041	\$ 2,821	9,351	0.037	\$ 2,518	\$ 5,339
Fairfax	1,064,895,232	0.019	\$ 1,330	7,522	0.030	\$ 2,025	\$ 3,355
Larkspur	2,794,847,377	0.051	\$ 3,490	12,058	0.047	\$ 3,247	\$ 6,736
Mill Valley	4,016,999,624	0.073	\$ 5,016	14,172	0.056	\$ 3,816	\$ 8,832
Novato	7,964,271,915	0.145	\$ 9,945	52,447	0.206	\$ 14,121	\$ 24,066
Ross	1,443,673,610	0.026	\$ 1,803	2,443	0.010	\$ 658	\$ 2,460
San Anselmo	2,405,101,061	0.044	\$ 3,003	12,468	0.049	\$ 3,357	\$ 6,360
San Rafael	9,528,830,308	0.173	\$ 11,898	58,305	0.229	\$ 15,698	\$ 27,596
Sausalito	2,505,526,626	0.046	\$ 3,129	7,138	0.028	\$ 1,922	\$ 5,050
Tiburon	3,949,243,145	0.072	\$ 4,931	9,059	0.036	\$ 2,439	\$ 7,370
Marin, Unincorp	15,430,277,331	0.281	\$ 19,267	67,737	0.266	\$ 18,238	\$ 37,505
Total	54,939,270,278	1.000	\$ 68,600	254,790	1.000	\$ 68,600	\$ 137,200

**TOTAL MEMBER CONTRIBUTIONS - 2013-14**

Member	Streetlights		MGSA General		Mediation	Total	
	2012-13	2013-14	2012-13	2013-14	2013-14	2012-13	2013-14
Belvedere	\$ 112	\$ 112	\$ 3,565	\$ 2,531	\$ 1,240	\$ 4,893	\$ 3,883
BMK CSD	\$ 102	\$ 103				\$ 102	\$ 103
Corte Madera	\$ 548	\$ 541	\$ 7,674	\$ 5,339	\$ 2,742	\$ 10,910	\$ 8,622
County	\$ 1,484	\$ 1,457	\$ 53,946	\$ 37,505	\$ 19,218	\$ 74,271	\$ 58,180
Fairfax	\$ 358	\$ 426	\$ 4,841	\$ 3,355	\$ 1,727	\$ 6,892	\$ 5,508
Larkspur	\$ 575	\$ 556	\$ 9,559	\$ 6,736	\$ 3,398	\$ 13,465	\$ 10,690
M CSD	\$ 207	\$ 207				\$ 207	\$ 207
Mill Valley	\$ 563	\$ 576	\$ 12,501	\$ 8,832	\$ 4,361	\$ 17,339	\$ 13,769
Novato	\$ 2,773	\$ 2,793	\$ 34,849	\$ 24,066	\$ 12,909	\$ 50,278	\$ 39,768
Ross			\$ 3,475	\$ 2,460	\$ 1,178	\$ 4,630	\$ 3,638
San Anselmo	\$ 466	\$ 466	\$ 9,086	\$ 6,360	\$ 3,326	\$ 12,715	\$ 10,152
San Rafael	\$ 3,134	\$ 3,102	\$ 39,926	\$ 27,596	\$ 14,404	\$ 57,182	\$ 45,102
Sausalito	\$ 465	\$ 463	\$ 7,200	\$ 5,050	\$ 2,616	\$ 10,230	\$ 8,129
Tiburon	\$ 215	\$ 198	\$ 10,479	\$ 7,370	\$ 3,680	\$ 14,302	\$ 11,248
<b>TOTAL</b>	<b>\$ 11,000</b>	<b>\$ 11,000</b>	<b>\$ 197,101</b>	<b>\$ 137,200</b>	<b>\$ 70,799</b>	<b>\$ 277,416</b>	<b>\$ 218,999</b>

**Excerpts from JPA Agreement**

**ARTICLE 8: FUNDING OF THE AUTHORITY**

**8.1** The Board shall adopt annual budgets for the Authority's activities within ninety (90) days of the effective date of this Agreement and by June 1 of each succeeding year. Public funds may not be disbursed by the Authority without adoption of the approved budget and all receipts and disbursements shall be in strict accordance with the approved budget. The budget shall identify the programs of the Authority and allocate funds by the program. The Board shall allocate these costs for each program with the adoption of the annual budgets.

**8.2** Members shall contribute funds to the Authority. The contributions of Members shall be based on their participation in the duties specified in Exhibit A. All budget items shall be considered general unless identified as special in Exhibit B. The formula for contributions for general budget items is based on a combination of two pro rata factors designed to develop an equitable and proportional sharing. The formula uses two factors equally: assessed valuation of real property and population in an effort to develop a fair apportionment of costs.

To fund general budget items, each Member shall contribute a sum equal to:

$$(\text{AVM})(\text{GB})(.5) + (\text{PM})(\text{GB})(.5) = \text{C}$$

AVM means the most current Assessed Valuation of Real Property of an individual Member as determined by the County Assessor;

AVAM means the most current Assessed Valuation of Real Property of All Members as determined by the County Assessor;

GB means general budget items;

PM means Population of Member;

PAM means Population of all Members;

C means Contribution of Member.

For the County, the variables shall be based on the unincorporated assessed value of real property and the population in the unincorporated area.

**8.3** Special Districts shall only be obligated for those programs related specifically to the administration and operation of street lighting facilities. Special budget items shall be funded by the participating Members as designated in Exhibit B.

## **EXHIBIT B, JPA Agreement**

### **FUNDING OF MARIN SPECIAL BUDGET ITEMS**

1. Streetlights – Members shall pay the costs of this function in proportion to the number of streetlights owned by the Authority in each member’s jurisdiction.
2. Taxicab – Funded by fees set by the Authority.
3. Abandoned Vehicle Program – Funded by state imposed surcharge on vehicle registration. (This program is presented in a separate budget.)
4. MarinMap – Funded by member fees, grants, and special assessments on members. General Services Authority’s administration, accounting, and legal costs will be reimbursed by the MarinMap budget. (Only the reimbursement for administrative oversight appears in this budget. The complete budget will be transferred in when the program makes the transition from MTA to MGSA.)



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 to be entered in County system

G/L		FY 2012-13	FY 2013-14
4220610	Other Permits - Taxi Cab	-81,000	-100,000
4410125	Rev fr Use of Mny Prop - Int On Pooled	-1,000	-500
4570115	Grant Revenue		-8,500
4640322	Chrgs for Cur Svcs - City Contribution	-232,100	-174,200
5210100	Professional Services	263,000	249,100
5210131	Prof Svcs - Legal	30,000	30,000
5210200	Administration & Finance Services	12,000	12,000
5210500	Insurance Premiums	11,000	11,000
5210700	Communications Services	2,000	2,000
5211200	Rent & Operating Leases	4,500	5,000
5220100	Office Supplies	6,000	6,000
5200000	Total Service and Supplies	328,500	315,100
ZCONTIN	Contingencies	82,225	76,122

Note: Carryover of \$108,022 is not entered in to County system as revenue.