



FRESNO COUNTY TRANSPORTATION AUTHORITY
 MEASURE C EXTENSION 2007-2027

FY 2018-2019 BUDGET PROPOSAL
 Presented to the FCTA Board on May 30, 2018

This is the twelfth line-item budget of the Measure C Extension Program for the Authority.

The sales tax revenue estimate is based on revenue to be received during the 2018-19 fiscal year resulting from the Extension of the Measure C Sales and Use Tax which began July 1, 2007. The interest earnings estimate is also based on funds on deposit related to the Measure C Extension Program. This interest revenue includes estimated earnings from Fresno County Transportation Authority funds on deposit with the Fresno County Treasury Pool. Remaining appropriations of any contracts in progress will be encumbered in June 2018 to recognize the incurred liability and associated appropriation.

As the narrative notes, total salaries and benefits and administrative expenses must not exceed 1% of the sales tax revenues. FY18/19 budgeted salaries, benefits and administrative expenditures total \$467,843 and is less than 1%.

ESTIMATED NET SALES TAX REVENUE	\$76,795,304.00
ESTIMATED INTEREST INCOME	\$2,600,000.00
TOTAL:	\$79,395,304.00

(Estimates prepared by the Auditor in accordance with requirements of Public Utilities Code Section 142000 et seq.)

2018-2019
FRESNO COUNTY TRANSPORTATION AUTHORITY
EXTENSION OPERATING BUDGET

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DRAFT BUDGET

FUND 4831 FY2018-19 BUDGET SUMMARY

<u>9609/42527</u>	Administration Expenditure Category	\$760,920.00
<u>9610/42528</u>	Services and Supplies Expenditure Category	\$703,262.00
<u>9603/42521</u>	Regional Transportation Urban Expenditure Category	\$12,083,531.00
<u>9604/42522</u>	Regional Transportation Rural Expenditure Category	\$11,905,531.00
<u>9521/42429</u>	New Technology Reserve Expenditure Category Regional Public Transit Program	\$1,772,933.00
<u>9606/42524</u>	Rail Consolidation Expenditure Category Alternative Transportation Program	\$5,230,523.00
<u>9607/42525</u>	School Bus Replacement Expenditure Category Environmental Enhancement Program	\$1,839,117.00
<u>9608/42526</u>	Transit Oriented Infrastructure for In-Fill Development Expenditure Category Environmental Enhancement Program	\$966,104.00
<u> </u>	Measure C Extension Pass-Through Funds	<u>\$44,133,383.00</u>
	GRAND TOTAL:	<u>\$79,395,304.00</u>

ADMINISTRATION EXPENDITURE BUDGET SUMMARY

<u>6000 SALARIES AND BENEFITS</u>	Approved 17-18	End of Year Anticipated	2018-2019 Recommended
6100 Regular Salaries and Compensation (Car and phone allowance)	305,821	305,821	310,079
6350 Unemployment Insurance	945	945	362
6400 Retirement Contribution	35,345	35,345	40,130
6500 FICA/Medicare	4,339	4,339	4,398
6550 Workers Compensation	3,262	3,262	3,307
6600 Health/Dental/Optical Insurance	33,520	33,520	37,070
6650 Life and Disability	2,079	2,079	2,008
Salaries and Benefits Subtotal:	385,311	385,311	397,354
<u>7000 ADMINISTRATIVE EXPENSES</u>	Approved 17-18	End of Year Anticipated	2018-2019 Recommended
7040 Telephone Charges	3,500	3,500	4,550
7250 Memberships, Subscriptions and Documents	750	750	750
7265 Office Expenses	10,500	10,500	10,500
7294 Professional and Specialized Contracts (COG)	1,163	1,258	1,389
7340 Rents and Leases	24,522	9,378	24,500
7385 Small Tools and Equipment	3,000	3,000	3,000
7415 Remuneration, Meetings, Transportation and Travel, (Staff and Board)	14,800	14,800	14,800
7417 Transportation and Travel (Comm. and Adv. Boards)	4,500	4,500	4,500
7544 Management Services (CAO)	1,500	1,500	1,500
Administrative Expenses Subtotal:	64,235	49,286	65,489
<u>8000 FIXED ASSETS AND CAPITAL EQUIPMENT</u>	Approved 17-18	End of Year Anticipated	2018-2019 Recommended
8991 Contingency	10,000	10,000	5,000
Contingency Reserve Subtotal:	10,000	10,000	5,000
7490 Unallocated Administrative Reserve	261,188	261,188	293,077
Administrative Reserve Subtotal:			293,077
<u>GRAND TOTAL ADMINISTRATION:</u>			\$760,920.00

SERVICES AND SUPPLIES EXPENDITURE BUDGET SUMMARY

<u>7000 SERVICES AND SUPPLIES</u>	Approved 17-18	End of Year Anticipated	2018-2019 Recommended
7295 Professional and Specialized Contracts (General)	532,077	532,077	564,604
7491 Accounting (A-C/T-TC)	93,800	80,000	56,000
7492 Audit Expense	45,158	45,158	45,158
7504 Legal Expense (County Counsel)	52,500	37,500	37,500
Services and Supplies Subtotal:	723,535	695,735	703,262
 <u>GRAND TOTAL SERVICES AND SUPPLIES:</u>			\$703,262.00

DRAFT BUDGET

BUDGET NARRATIVE

9609/42527

ADMINISTRATION

SALARIES AND BENEFITS

APPROPRIATION

6000 SALARIES AND BENEFITS

Division 1000 Salaries and benefits structure are for two employees at 100% and one employee at 25%.

6100 Regular Salaries

310,079.00

Represents existing salary structure for two employees at 100% and one employee at 25%. Includes car/phone allowance for one employee at 100% and one employee at 25%.

6350 Unemployment Insurance

362.00

Represents contribution for two employees at 100% one employee at 25%.

6400 Retirement Contributions

40,130.00

Contribution to retirement plan per employee contracts; two employees at 100%.

6500 FICA/Medicare

4,398.00

Required contribution to FICA/Medicare for two employees at 100% and one employee at 25%.

6550 Workers Compensation

3,307.00

Required contribution to Workers Compensation Insurance for two employees at 100% and one employee at 25%.

6600 Health Insurance

37,070.00

Contribution to the health, dental and optical insurance program for two employees at 100% and one employee at 25%.

6650 Life and Disability Insurance

2,008.00

Contribution to the life and disability benefit insurance provided through Fresno Council of Governments for two employees at 100% and one employee at 25%.

Salaries And Benefits Subtotal: \$397,354.00

ADMINISTRATION**APPROPRIATION**7000 Administration

Division 1000

7040 Telephone Charges

4,550.00

Includes equipment rental, estimated long distance, fax, and internet connection costs for the Authority Administration office. There was an increase to this budget of \$1,500. This total budgetary item of \$6,500 will be split 70% Extension and 30% Original budgets.

7250 Membership, Subscriptions and Documents

750.00

(No change) The primary purpose of membership is to obtain publications and documents useful to the Authority:

Subscriptions:

- Fresno Bee (\$330), Business Journal (\$90), Capitol Inquiry/Legislative Update (\$280).

Misc. Documents:

- Anticipated documents for Authority use such as local program manuals, Standard Specifications and Plans (Caltrans), California Debt Advisory Commission. Total (\$50)

7265 Office Expense

10,500.00

(No change) Estimated office supply expenditures for the Administration and Program Manager's office. Expenses include preprinted forms, stationery, pens, paper, pencils, petty cash, copying costs, postage, maintenance contracts for office equipment, software, nameplates etc. This total budgetary item of \$15,000 will be split 70% Extension and 30% Original budgets.

7294 Professional and Specialized Contracts (COG)

1,389.00

Not to exceed contract with Fresno Council of Governments for the following:

- Work Element 930: Fresno County Transportation Authority administration. Accounting, salary and personnel administration and general administrative support, mailing support, copying, miscellaneous materials support. The total fee of \$2,778 is split 50/50 between the Original and Extension budgets. (\$1,389) This amount is an increase of \$426 from last year's budget.

7340 Rents and Leases –Building

24,500.00

(No change) This category includes the rental costs for the FCTA staff office lease and rental costs for outside storage. While there is a \$20 increase to the outside storage lease, it will not affect the total combined annual cost of \$49,000. Both leases will be split 50% Original and 50% Extension budgets. (\$24,500)

ADMINISTRATION**APPROPRIATION**7000 Administration

Division 1000

7385 Small Tools and Equipment

3,000.00

(No change) This category includes small office equipment such as calculators, postage meter rental, label printers, display boards, etc. In addition, this budget category provides funding for special tax form software programs for accounting.

7415 Remuneration, Meetings, Transportation and Travel (Staff and Board)

14,800.00

(No change) This category budgets up to two (2) travel meetings a month for the Executive Director or Authority members (\$9,000); expenses for mini-conference and other minor meeting expense items (\$400); remuneration for nine (9) Board Members, six (6) meetings, not to exceed \$100 per month per Board Member for a total of (\$5,400).

Reimbursement for travel and transportation based on actual cost and Board adopted policies and procedures.

Purpose/functions of the trips to include but not limited to:

- Meetings of the California Transportation Commission throughout the state regarding:
 - Authority financial leveraging
 - County shares
 - State Highway Improvement Program Funding (STIP)
 - Highway route matters
 - Highway financial matters
 - STIP implementation policies and amendments
 - State policy issues and guidelines
- Meetings of the Self-Help Counties Coalition regarding:
 - Exchange of information and shared expertise in management
 - Project delivery techniques RFP/RFQ and consultant selection processes
 - Project delivery management
 - Issues of Caltrans policies as they impact Measure counties
 - Joint legislative strategy building
 - Meetings at Caltrans Headquarters in Sacramento
 - Workshops/sessions on Authority-related policies on delivery, ROW, construction, cost management of State/Authority projects

ADMINISTRATION**APPROPRIATION**7000 Administration

Division 1000

7417 Transportation and Travel (Commissions and Advisory Boards) 4,500.00

(No change) This category includes automobile mileage reimbursement for transportation and travel for commissions and advisory boards as described in 7415. Reimbursement based on IRS guidelines.

7544 Management Services (County) 1,500.00

(No change.) Funding for County Administrative Office reimbursements for costs incurred to provide assistance in connection with financial or other analysis of Authority's program upon Authority's request.

Administrative Expenditures Subtotal: \$65,489.00

8000 FIXED ASSETS AND CAPITAL EQUIPMENT

Division 1000

8991 Administrative Contingency 5,000.00

(No Change) This contingency category would fund items upon Board approval, such as possible recruitment expenses, lease increases, salary or benefit increases, unforeseen administrative costs, etc. This \$10,000 total budget category will be split equally between the Original and Extension budgets. (\$5,000)

Contingency Subtotal: \$5,000.00

7000 ADMINISTRATION

Division 1000

7490 Unallocated Administrative Reserve 293,077

This is a "holding" category of administrative reserves to fund unanticipated administrative costs, agency close down expenses at the end of this measure, or agency transition to a future extension of the measure.

Administrative Reserve Subtotal: \$293,077

GRAND TOTAL ADMINISTRATION: \$760,920.00

SERVICES AND SUPPLIES**APPROPRIATION**7000 SERVICES AND SUPPLIES

Division 1000

7295 Professional and Specialized Contracts (General)

564,604.00

- (No change) Public information/education program approved in 2017/2018 – Consultant Services to continue public outreach and education, website maintenance, design and support efforts for Annual Report, and design/publish fact sheets and other handout materials for participating local agencies. (\$350,000)
- (No change) Professional services and assistance from County or outside vendor on Public relations materials and expenses (signs, videos, information sheets, invitations, etc), Annual Report preparation, graphics and duplication. (\$68,000)
- (No change) State Legislative Advocacy Services (\$42,000)
- (No change) Financial Advisory Services (\$48,800)
- (No change) Administrative Consultant Services (\$32,000)
- (No change) Dues for Self-Help Counties Coalition (\$5,500)
- (No change) Errors and Omissions and Contents Insurance (\$900)
- A fee imposed by the County’s Information Technology Services Department related to transaction fees for Measure C funds deposited in the Fresno County Treasury and use of the County’s PeopleSoft System. The total fee of \$17,404 is an increase of \$2,147 from last year and is for the Extension budget only. (\$17,404)

7491 Accounting Services (A-C/T-T/C)

56,000.00

Contract with County Auditor-Controller/Treasurer-Tax Collector for assistance with fiscal functions, including:

- Processing and maintaining records of all financial transactions, accounting for Authority funds, processing and maintaining records of all bonds issued, paying principal and interest on any issued bonds, signing all bond and interest coupons, accounting for all proceeds of any bonds, developing and processing RFP’s.
- Assisting the Authority in the implementation of the investment strategy of the Authority and enhanced project expenditures/cost control activities.

This total budget estimate of \$80,000 is \$56,000 less than last year and is based upon a cost analysis by the Fresno County AC/T-TC. Per Board direction this total budget category is to be split between the Original (30%) and Extension (70%) budgets. (\$56,000)

7492 Audit Expense 45,158.00

(No change)

- Estimated overall auditing expenses for the Authority, including the audit of its financial transactions for FY 2017-18. Total anticipated Authority audit expenses amount to \$30,000. This total budget category will be split 50% Original and 50% Extension budgets. (\$15,000)
- This category includes a contract for field audits required by the Measure C Extension Expenditure Plan for all participating agencies receiving extension funds. (\$30,158)

9610/42528

SERVICES AND SUPPLIES

APPROPRIATION

7000 SERVICES AND SUPPLIES

Division 1000

7504 Legal Expense (County Counsel)

37,500.00

(Change) Contract for legal services with County Counsel to include; legal services and assistance, i.e., negotiations, drafting and review of contracts and agreements, oral and written opinions to Authority and legal representation at all meetings pertaining to the Extension Measure program at an hourly rate of \$126 an hour. Total budget category amount this year is \$50,000 and will be split between the Original (25%) \$12,500 and Extension (75%) \$37,500 budgets. This budget category has a decrease of \$20,000

Services And Supplies Subtotal: 703,262.00

GRAND TOTAL SERVICES AND SUPPLIES: \$703,262.00

9603-42521

**REGIONAL TRANSPORTATION PROGRAM –
URBAN PROJECTS CATEGORY**

APPROPRIATION

7898 Unallocated

12,083,531.00

This is a “holding” category for urban capital transportation projects. Not project specific. As a project comes on line and is approved by the Authority, funds will be allocated to the correct category (e.g., right of way, design, construction, etc.)

**GRAND TOTAL REGIONAL TRANSPORTATION
PROGRAM - URBAN PROJECTS CATEGORY:**

\$12,083,531.00

9604-42522

**REGIONAL TRANSPORTATION PROGRAM -
RURAL PROJECTS CATEGORY**

APPROPRIATION

7898 Unallocated

11,905,531.00

This is a “holding” category for rural capital transportation projects. Not project specific. As a project comes on line and is approved by the Authority, funds will be allocated to the correct category (e.g., right of way, design, construction, etc.)

**GRAND TOTAL REGIONAL TRANSPORTATION PROGRAM - RURAL
PROJECTS CATEGORY:**

\$11,905,531.00

9521-42429

**REGIONAL PUBLIC TRANSIT PROGRAM –
NEW TECHNOLOGY RESERVE CATEGORY**

APPROPRIATION

7898 Unallocated

1,772,933.00

This is a “holding” category for the Regional Transit Program. Specifically the New Technology Reserve Project(s). As competitive projects are approved by the Authority, funds will be allocated accordingly.

**GRAND TOTAL REGIONAL PUBLIC TRANSIT PROGRAM- NEW
TECHNOLOGY RESERVE CATEGORY:**

\$1,772,933.00

9606/42524

**ALTERNATIVE TRANSPORTATION PROGRAM-
RAIL CONSOLIDATION CATEGORY**

APPROPRIATION

7898 Unallocated

5,230,523.00

This is a “holding” category for Alternative Transportation Program. Specifically the Rail Consolidation project(s). As a project(s) is identified and approved by the Authority, funds will be allocated to the correct category.

**GRAND TOTAL RAIL CONSOLIDATION ALTERNATIVE
TRANSPORTATION PROGRAM CATEGORY:**

\$5,230,523.00

9607/42525

**ENVIRONMENTAL ENHANCEMENT PROGRAM –
SCHOOL BUS REPLACEMENT CATEGORY**

APPROPRIATION

7898 Unallocated

1,839,117.00

This is a “holding” category for the Environmental Enhancement Program. Specifically the school bus replacement project(s). As the annual priority list for bus replacements is developed and approved by the Authority, funds will be allocated accordingly.

**GRAND TOTAL SCHOOL BUS REPLACEMENT-ENVIRONMENTAL
ENHANCEMENT CATEGORY:**

\$1,839,117.00

9608/42526

**ENVIRONMENTAL ENHANCEMENT PROGRAM-
TRANSIT ORIENTED INFRASTRUCTURE FOR IN-FILL
DEVELOPMENT CATEGORY**

APPROPRIATION

7898 Unallocated

966,104.00

This is a “holding” category for the transit oriented infrastructure for In-fill program. Not project specific. As competitive projects are approved by the Authority, funds will be allocated to the correct category.

**GRAND TOTAL TRANSIT ORIENTED INFRASTRUCTURE FOR
IN-FILL DEVELOPMENT ENVIRONMENTAL ENHANCEMENT
CATEGORY:**

\$966,104.00

LOCAL TRANSPORTATION & ALL PASS-THROUGH FUNDS APPROPRIATION

7885 Contribution 44,133,383.00

Based on projected revenue, this expected amount is to be immediately distributed in monthly installments as sales tax revenue is received to the cities, the County, FCRTA and Fresno COG for local transportation purposes as indicated below:

9522/42431 - 9602 /42523

- Local Transportation Program Category (\$26,327,845)
 - Local Allocation – Street Maintenance/ADA/Flexible (\$23,284,165)
 - Pedestrian / Bicycle Trails (\$2,358,852)
 - Bicycle Facilities (\$684,828)

- Regional Public Transit Program

9495/42401 – 9497/42403

7885 (FAX, Clovis Transit, FCRTA (\$14,959,695)

9498/42404

7885 Public Transportation Infrastructure Study (\$220,667)

9499/42405 – 9518/42426

7885 ADA/Seniors/Para transit (\$601,127)

9519/42427 / 9520/42428

7885 Ag-Worker/Car/Van Pool (\$882,668)

- Regional Transit Airport Fund (\$760,921)

9611/42529

- COG Administration Costs (\$380,460)

GRAND TOTAL LOCAL TRANSPORTATION

& All PASS-THROUGH FUNDS:

\$44,133,383.00

930 Fresno County Transportation Authority Administration

OBJECTIVE

To provide personnel support services to the Fresno County Transportation Authority.

DISCUSSION

In November, 1986 the voters of Fresno County approved Measure C, a 1/2% sales tax increase for transportation purposes. This tax was scheduled to expire on July 1, 2007, however, the voters of Fresno County chose to reauthorize and extend the 1/2 cent sales tax in November 2006. The reauthorized sales tax is currently anticipated to raise approximately \$1.2 billion in revenue for transportation purposes over its 20-year life. The Fresno County Transportation Authority is responsible for administration and implementation of the sales tax revenue. The Authority and Fresno COG have executed a contract to have Fresno COG provide salary and personnel administration.

TASKS

1. Provide personnel services to the Authority.

930 Authority Administration				
Budget Account	Actual Cost 2017/18	Adopted Budget 2017/18	Annual Budget 2018/19	LOCAL FUNDS
Salaries	1,096	1,096	1,223	
Benefits	401	401	443	
Overhead	828	828	1,112	
Total Staff Costs	2,325	2,325	2,778	2,778
Direct Costs				
Total Direct Costs	0	0	0	0
TOTAL	2,325	2,325	2,778	2,778*

*Administrative fees split 50/50 between Original and Extension budgets