



FRESNO COUNTY TRANSPORTATION AUTHORITY
ORIGINAL MEASURE C 1987-2007

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

This is the thirty-first line-item budget of the Original Measure for the Authority.

With the June 30, 2007 sunset of the Original Measure C program, there is no sales tax revenue for FY 2018-19. The interest earnings estimate is based on funds on deposit related to the Original Measure C Program. This interest estimate includes estimated earnings from Fresno County Transportation Authority funds on deposit with the Fresno County Treasury Pool.

Balances of contracts currently in progress will be encumbered in June 2018 to recognize the incurred liability and associated appropriations. Because there is no sales tax revenue, the administrative appropriations of \$236,018 in this budget will be funded by money set aside for this purpose in administrative reserves during the 20 years of the Original Measure C.

ESTIMATED INTEREST INCOME	\$850,000.00
TOTAL:	\$850,000.00

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

2018-2019
FRESNO COUNTY TRANSPORTATION AUTHORITY
ORIGINAL OPERATING BUDGET

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2018-2019 BUDGET SUMMARY

<u>9710</u>	Administrative (See following page for Administrative Budget Summary)	\$236,018.00
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	TOTAL:	\$236,018.00
<u>9711</u>	Rural Projects Expenditure Category	\$666,000.00
<u>9713</u>	Urban Projects Expenditure Category	\$184,000.00
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	TOTAL:	\$850,000.00

ADMINISTRATIVE BUDGET SUMMARY

<u>6000 SALARIES AND BENEFITS</u>		Approved 17-18	End of Year Anticipated	2018-2019 Recommended
6100	Regular Salaries	107,163	107,163	107,390
6100	Cell phone allowance	0	0	450
6350	Unemployment Insurance	315	315	121
6400	Retirement Contribution	0	0	0
6500	FICA/Medicare	1,554	1,554	1,557
6550	Workers Compensation	1,168	1,168	1,171
6600	Health and Dental Insurance	2,025	2,025	9,476
6650	Life and Disability	658	658	632
Salaries and Benefits Subtotal:		112,883	112,883	120,797
<u>7000 SERVICES AND SUPPLIES</u>		Approved 17-18	End of Year Anticipated	2018-2019 Recommended
7040	Telephone Charges	1,500	1,500	1,950
7250	Memberships, Subscriptions and Documents	0	0	0
7265	Office Expense	4,500	4,500	4,500
7294	Professional and Specialized Contracts (COG)	1,163	1,163	1,389
7295	Professional and Specialized Contracts (General)	46,874	46,874	26,382
7340	Rents and Leases	24,522	24,522	24,500
7370	Contracts Roads (PW&DS)	0	0	0
7385	Small Tools and Equipment	0	0	0
7415	Remuneration, Meetings, Transportation and Travel (Staff and Board)	0	0	0
7417	Transportation and Travel	0	0	0
7491	Accounting (A-C/T-TC)	40,200	40,200	24,000
7492	Audit Expense	15,000	15,000	15,000
7504	Legal Expense (County Counsel)	17,500	17,500	12,500
7544	Management Services (CAO)	0	0	0
7546	Other Purchased Services (City of Fresno)	0	0	0
Services and Supplies Subtotal:		151,259	151,259	110,221
<u>8000 FIXED ASSETS AND CAPITAL EQUIPMENT</u>		Approved 17-18	End of Year Anticipated	2018-2019 Recommended
8991	Administrative Contingency	5,000	5,000	5,000
Administrative Contingency Subtotal:		5,000	5,000	5,000
<u>GRAND TOTAL ADMINISTRATION:</u>				\$236,018.00

BUDGET NARRATIVE

9710 ADMINISTRATIVE

APPROPRIATION

6000 SALARIES AND BENEFITS

Division 1000

6100 Regular Salaries 107,840.00

Represents existing salary structure for 75% of one employee.
This category also includes a monthly cell phone allowance of \$50 for a total annual budget of \$450.

6350 Unemployment Insurance 121.00

Represents contribution for 75% of one employee.

6400 Retirement Contributions 0.00

Contribution to retirement plan is included in Account 6100.

6500 FICA/Medicare 1,557.00

Represents contribution for 75% of one employee.

6550 Workers Compensation 1,171.00

Required contribution of 75% to Workers Compensation Insurance for one employee.

6600 Health Insurance 9,476.00

Contribution of 75% to the health, dental and optical insurance program for one employee as provided by current employment contract.

6650 Life and Disability Insurance 632.00

Contribution of 75% to the life and disability benefit of one employee, insurance provided through Council of Fresno County Governments.

SALARIES AND BENEFITS SUBTOTAL: \$120,797.00

9710 ADMINISTRATIVE

APPROPRIATION

7000 SERVICES AND SUPPLIES

Division 1000

7040 Telephone Charges

1,950.00

Includes fixed costs, estimated long distance, fax, and computer connection costs for the Program Manager. This category has an increase of \$1,000 to allow for raise in costs and to adjust underestimated cost from PY. Total of \$6,500 for this category is to be split 30% for Original and 70% Extension.

7265 Office Expense

4,500.00

(No Change) Estimated office supply expenditures for the Administration and Program Manager’s office. Expenses include pre-printed 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 Council of Fresno County Governments for the following:

- Work Element 930: Fresno County Transportation Authority administration. Accounting, 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. This is an increase of \$453 from prior year’s budget. (\$1,389)

7295 Professional and Specialized Contracts (General)

\$26,382.00

- Right of Way Consultant Contract. This FY 2018-19 Budget proposes to continue the services currently provided by consultant. Consultant has extending terms of agreement without an increase in compensation. (\$25,000)
- 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 FCTA’s use of the County’s PeopleSoft System. This is an increase of \$50 from last year’s estimated cost for the Original budget. (\$1,382)

9710 ADMINISTRATIVE

APPROPRIATION

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)

7000 SERVICES AND SUPPLIES

Division 1000

7491 Accounting Services (A-C/T-T/C) 24,000.00

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.

This total budget estimate of \$80,000 is \$54,000 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 split between the Original (30%) and Extension (70%) budgets. (\$24,000)

7492 Audit Expense 15,000.00

(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 is split 50% Original and 50% Extension budgets (\$15,000)

7504 Legal Expense (County Counsel) 12,500.00

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 that pertain to the Original Measure. Hourly rate is \$126 an hour. The total budget category (\$50,000) is split between the Original and Extension budgets as follows (75% Extension 25% Original) and is a decrease of \$20,000.

SERVICES AND SUPPLIES SUBTOTAL: \$110,221.00

9710 ADMINISTRATIVE

APPROPRIATION

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 increases, benefits increases, unforeseen administrative costs, etc. This budgetary item is split between the Original and Extension budgets

CONTINGENCY SUBTOTAL: \$5,000.00

9710 GRAND TOTAL ADMINISTRATION: \$236,018.00

9711 RURAL PROJECT CATEGORY

APPROPRIATION

7898 Unallocated 666,000.00

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 can be allocated to the correct category (e.g., right of way, design, construction, etc.)

9711 GRAND TOTAL RURAL PROJECT CATEGORY: \$666,000.00

9713 URBAN PROJECT CATEGORY

APPROPRIATION

7898 Unallocated 184,000.00

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 can be allocated to the correct category (e.g., right of way, design, construction, etc.)

9713 GRAND TOTAL URBAN PROJECT CATEGORY: \$184,000.00

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