FRESNO COUNTY TRANSPORTATION AUTHORITY
MEASURE C EXTENSION 2007-2027

FY 2022-2023 BUDGET
Proposed June 8, 2022

This is the sixteenth 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 2022-2023 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 2022 to recognize the incurred liability and associated appropriation.

As the narrative notes, total salaries and benefits expenses must not exceed 1% of the sales tax revenues. FY22/23 budgeted salaries and benefits total $456,144 which is less than ½%.

ESTIMATED NET SALES TAX REVENUE	**$111,132,338**
ESTIMATED INTEREST INCOME	**$4,000,000**
TOTAL:	**$115,132,338**

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

dd/budget/extension/FY22-23(draft)

FY 2022-23
FRESNO COUNTY TRANSPORTATION AUTHORITY EXTENSION
OPERATING BUDGET

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FUND 4831 FY 2022-23 BUDGET SUMMARY

9609/42527	Administration Expenditure Category	1,103,456
9610/42528	Services and Supplies Expenditure Category	786,704
9603/42521	Regional Transportation Urban Expenditure Category	16,919,808
9604/42522	Regional Transportation Rural Expenditure Category	17,211,808
9521/42429	New Technology Reserve Expenditure Category Regional Public Transit Program	3,844,258
9606/42524	Grade Separation Expenditure Category Grade Separation Program	7,271,738
9607/42525	School Bus Replacement Expenditure Category Environmental Enhancement Program	2,617,950
9608/42526	Transit Oriented Infrastructure for In-Fill Development Expenditure Category Environmental Enhancement Program	1,376,148
	Measure C Extension Pass-Through Funds	64,000,468
	GRAND TOTAL:	**$115,132,338**

ADMINISTRATION EXPENDITURE BUDGET SUMMARY

6000 SALARIES AND BENEFITS		Approved 21-22	End of Year Anticipated	2022-2023 Recommended
6100	Regular Salaries and Compensation (Car and phone allowance)	332,059	332,059	338,823
6350	Unemployment Insurance	268	268	284
6400	Retirement Contribution	43,150	43,150	43,900
6500	FICA/Medicare	4,717	4,717	4,815
6550	Workers Compensation	2,180	2,180	2,258
6600	Health/Dental/Optical Insurance	56,201	56,201	63,560
6650	Life and Disability	2,390	2,390	2,504
	Salaries and Benefits Subtotal:	440,964	440,964	456,144

7000 ADMINISTRATIVE EXPENSES		Approved 21-22	End of Year Anticipated	2022-2023 Recommended
7040	Telephone Charges	5,950	5,950	6,300
7250	Memberships, Subscriptions and Documents	500	500	2,000
7265	Office Expenses	17,500	17,500	35,000
7294	Professional and Specialized Contracts (COG)	1,388	1,388	1,601
7340	Rents and Leases	24,500	24,500	24,500
7385	Small Tools and Equipment	3,000	3,000	2,000
7415	Remuneration, Meetings, Transportation and Travel, (Staff and Board)	8,000	8,000	8,000
7417	Transportation and Travel (Comm. and Adv. Boards)	4,500	4,500	4,500
7544	Management Services (CAO)	500	500	500
	Administrative Expenses Subtotal:	65,773	65,773	84,401

8000 FIXED ASSETS AND CAPITAL EQUIPMENT		Approved 21-22	End of Year Anticipated	2022-2023 Recommended
8991	Contingency	5,000	5,000	5,000
	Contingency Reserve Subtotal:	5,000	5,000	5,000
7490	Unallocated Administrative Reserve	360,840	360,840	557,911
	Administrative Reserve Subtotal:			557,911
	GRAND TOTAL ADMINISTRATION:			**$1,890,160.00**

SERVICES AND SUPPLIES EXPENDITURE BUDGET SUMMARY

7000 SERVICES AND SUPPLIES		Approved 21-22	End of Year Anticipated	2022-2023 Recommended
7295	Professional and Specialized Contracts (General)	800,204	800,204	579,704
7491	Accounting (A-C/T-TC)	112,000	112,000	122,500
7492	Audit Expense	45,282	45,282	47,000
7504	Legal Expense (County Counsel)	37,500	37,500	37,500
	Services and Supplies Subtotal:	994,986	994,986	786,704
	GRAND TOTAL SERVICES AND SUPPLIES:			**$786,704.00**

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	338,823
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	284
Represents contribution for two employees at 100% one employee at 25%.	
6400 Retirement Contributions	43,900
Contribution to retirement plan per employee contracts; two employees at 100%.	
6500 FICA/Medicare	4,815
Required contribution to FICA/Medicare for two employees at 100% and one employee at 25%.	
6550 Workers Compensation	2,258
Required contribution to Workers Compensation Insurance for two employees at 100% and one employee at 25%.	
6600 Health Insurance	63,560
Contribution to the health, dental and optical insurance program for two employees at 100% and one employee at 25%.	
6650 Life and Disability Insurance	2,504
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:	**$456,144.00**

9609/42527

ADMINISTRATION **APPROPRIATION**

7000 Administration

Division 1000

7040 Telephone Charges 6,300

(No Change) Includes equipment rental, estimated long distance, and internet connection costs for the Authority Administration office. There was an increase to this budget of $500. This total budgetary item of $9,000 will be split 70% Extension and 30% Original budgets.

7250 Membership, Subscriptions and Documents 2,000

(No Change) The primary purpose of membership is to obtain publications and documents useful to the Authority:
Subscriptions:
Fresno Bee, Business Journal
Capitol Inquiry/Legislative Update
Zoom

7265 Office Expenses 35,000

(Increase) 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 $50,000 will be split 70% Extension and 30% Original budgets.

7294 Professional and Specialized Contracts (COG) 1,601

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 $3,202 is split 50/50 between the Original and Extension budgets. ($1,601)

7340 Rents and Leases –Building 24,500

(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)

9609/42527

ADMINISTRATION **APPROPRIATION**

7000 Administration

Division 1000

7385 Small Tools and Equipment 2,000

(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) 8,000

(No Change) This category budgets up to two (2) travel meetings a month for the Executive Director or Authority members expenses for mini-conference and other minor meeting expense items and remuneration for eight (8) Board Members, six (6) meetings, not to exceed $100 per month per Board Member.

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

9609/42527

ADMINISTRATION	**APPROPRIATION**
7000 Administration	
Division 1000	
7417 Transportation and Travel (Commissions and Advisory Boards)	4,500
(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)	500
(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:	**$84,401.00**
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	557,911
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:	**$557,911**
GRAND TOTAL ADMINISTRATION:	**$1,890,160.00**

9610/42528

SERVICES AND SUPPLIES **APPROPRIATION**

7000 SERVICES AND SUPPLIES

Division 1000

7295 Professional and Specialized Contracts (General) 579,704

- (No Change) Public information/education program approved in 2021/2022 – 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. ($65,000)
- (No change) State Legislative Advocacy Services ($42,000)
- (No change) Financial Advisory Services ($48,800)
- (Decrease) MC Renewal Technical Consultant VRPA ($50,000)
- (Increase) Dues for Self-Help Counties Coalition ($6,000)
- (No change) Errors and Omissions and Contents Insurance ($500)
- (No change) 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 for the Extension budget only. ($17,404)

7491 Accounting Services (A-C/T-T/C) 122,500

(Increase) 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.

Per Board direction this total budget category is to be split between the Original (30%) and Extension (70%) budgets. ($175,000)

7492 Audit Expense

47,000

- (No Change) Estimated overall auditing expenses for the Authority, including the audit of its financial transactions for FY 2020-21. Total anticipated Authority audit expenses amount to $30,000. This total budget category will be split 50% Original and 50% Extension budgets. ($15,000)
- (Increase) This category includes a contract for field audits required by the Measure C Extension Expenditure Plan for all participating agencies receiving extension funds. ($32,000)

9610/42528

SERVICES AND SUPPLIES	**APPROPRIATION**
7000 SERVICES AND SUPPLIES	
Division 1000	
7504 Legal Expense (County Counsel)	37,500

(No 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 $159. 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.

Services And Supplies Subtotal:	786,704
GRAND TOTAL SERVICES AND SUPPLIES:	**$786,704.00**

9603-42521

REGIONAL TRANSPORTATION PROGRAM – URBAN PROJECTS CATEGORY	**APPROPRIATION**
7898 Unallocated 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.)	16,919,808
GRAND TOTAL REGIONAL TRANSPORTATION PROGRAM - URBAN PROJECTS CATEGORY:	**$16,919,808.00**

9604-42522

REGIONAL TRANSPORTATION PROGRAM - RURAL PROJECTS CATEGORY	**APPROPRIATION**
7898 Unallocated 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.)	17,211,808,808
GRAND TOTAL REGIONAL TRANSPORTATION PROGRAM - RURAL PROJECTS CATEGORY:	**$17,211,808.00**

9521-42429

REGIONAL PUBLIC TRANSIT PROGRAM – NEW TECHONOLOGY RESERVE CATEGORY	**APPROPRIATION**
7898 Unallocated 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.	3,844,258
GRAND TOTAL REGIONAL PUBLIC TRANSIT PROGRAM- NEW TECHNOLOGY RESERVE CATEGORY:	**$3,844,258.00**

9606/42524

ALTERNATIVE TRANSPORTATION PROGRAM- GRADE SEPARATION CATEGORY	**APPROPRIATION**
7898 Unallocated This is a "holding" category for the Grade Separation Program. As a project(s) is identified and approved by the Authority, funds will then be allocated	7,271,738
GRAND TOTAL RAIL CONSOLIDATION ALTERNATIVE TRANSPORTATION PROGRAM CATEGORY:	**$7,271,738.00**

9607/42525

ENVIRONMENTAL ENHANCEMENT PROGRAM – SCHOOL BUS REPLACEMENT CATEGORY	**APPROPRIATION**
7898 Unallocated 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.	2,617,950
GRAND TOTAL SCHOOL BUS REPLACEMENT-ENFIRONMENTAL ENHANCEMENT CATEGORY:	**$2,617,950.00**

9608/42526

ENVIRONMENTAL ENHANCEMENT PROGRAM– TRANSIT ORIENTED INFRASTRUCTURE FOR IN-FILL DEVELOPMENT CATEGORY	**APPROPRIATION**
7898 Unallocated 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.	1,376,148
GRAND TOTAL TRANSIT ORIENTED INFRASTRUCTURE FOR IN-FILL DEVELOPMENT ENVIRONMENTAL ENHANCEMENT CATEGORY:	**$1,376,148.00**

7885 Contribution 64,000,468

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 ($38,179,590)

  Local Allocation – Street Maintenance/ADA/Flexible ($33,765,764)

  Pedestrian / Bicycle Trails ($3,420,715)

  Bicycle Facilities ($993,111)

- Regional Public Transit Program ($26,482,952)

  9495/42401 – 9497/42403

  7885 (FAX, Clovis Transit, FCRTA ($21,693,951)

  9498/42404

  7885 Public Transportation Infrastructure Study ($320,002)

  9499/42405 – 9518/42426

  7885 ADA/Seniors/Para transit ($871,731)

  9519/42427 / 9520/42428

  7885 Ag-Worker/Car/Van Pool ($1,280,010)

- Regional Transit Airport Fund ($1,103,456)

9611/42529

- COG Administration Costs ($551,728)

GRAND TOTAL LOCAL TRANSPORTATION & All PASS-THROUGH FUNDS: $64,000,468.00

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 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 ½ 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	**Annual Budget 2021/22**	**Annual Budget 2021/22**	**Annual Budget 2022/23**	**LOCAL FUNDS**
Salaries	1,293	1,293	1,393	
Benefits	442	442	442	
Overhead	1,210	1,210	1,310	
Total Staff Costs	2,945	2,945	3,202	3,202
Direct Costs				
Total Direct Costs	0	0	0	0
TOTAL	2,945	2,945	3,202	3,202*

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