



FRESNO COUNTY TRANSPORTATION AUTHORITY
MEASURE C EXTENSION 2007-2027

FY 2013-2014 PROPOSED OPERATING BUDGET
Approved with Revisions by the Board on May 29, 2013

This is the seventh 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 2013-14 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 2013 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. 2013-2014 budgeted salaries, benefits and administrative expenditures total \$304,564, and is less than 1%.

ESTIMATED NET SALES TAX REVENUE	\$64,069,371.00
ESTIMATED INTEREST INCOME	\$1,100,000.00
TOTAL:	\$65,169,371.00

(Estimates prepared by the Auditor in accordance with requirements of Public Utilities Code Section 14200 et seq.)

2013-2014
FRESNO COUNTY TRANSPORTATION AUTHORITY
EXTENSION OPERATING BUDGET

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ADMINISTRATION EXPENDITURE BUDGET SUMMARY

<u>6000 SALARIES AND BENEFITS</u>	Approved 12-13	End of Year Anticipated	2013-2014 Recommended
6100 Regular Salaries	203,176	203,176	203,176
6350 Unemployment Insurance	900	900	900
6400 Retirement Contribution	27,650	27,650	27,650
6500 FICA/Medicare	2,947	2,947	2,947
6550 Workers Compensation	2,792	2,792	2,792
6600 Health and Dental Insurance	12,768	12,768	12,768
6650 Life and Disability	2,525	2,525	2,525
Salaries and Benefits Subtotal:	252,758	252,758	252,758
<u>7000 ADMINISTRATIVE EXPENSES</u>	Approved 12-13	End of Year Anticipated	2013-2014 Recommended
7040 Telephone Charges	2,500	2,448	3,500
7250 Memberships, Subscriptions and Documents	750	742	750
7265 Office Expenses	8,000	7,449	9,000
7294 Professional and Specialized Contracts (COG)	1,300	1,300	1,300
7340 Rents and Leases	9,156	9,100	9,156
7385 Small Tools and Equipment	3,000	2,984	3,000
7415 Transportation and Travel (Staff and Board)	9,000	8,798	9,000
7417 Transportation and Travel (Comm. and Adv. Boards)	4,500	4,386	4,500
7544 Management Services (CAO)	1,500	0	1,500
7546 Other Purchased Services (City of Fresno)	100	0	100
Administrative Expenses Subtotal:	39,806	37,207	41,806
<u>8000 FIXED ASSETS AND CAPITAL EQUIPMENT</u>	Approved 12-13	End of Year Anticipated	2013-2014 Recommended
8991 Contingency	10,000	10,000	10,000
Contingency Reserve Subtotal:	10,000	10,000	10,000
7490 Unallocated Administrative Reserve	293,597	296,196	329,264
Administrative Reserve Subtotal:	293,597	296,196	329,264
			<u>633,828.00</u>
<u>GRAND TOTAL ADMINISTRATION:</u>			

SERVICES AND SUPPLIES EXPENDITURE BUDGET SUMMARY

<u>7000 SERVICES AND SUPPLIES</u>	Approved 12-13	End of Year Anticipated	2013-2014 Recommended
7295 Professional and Specialized Contracts (General)	523,272	510,000	532,772
7370 Contracts Roads (PW&DS)	3,000	0	3,000
7400 Special Departmental	5,800	3,581	5,800
7491 Accounting (A-C/T-TC)	67,500	60,000	84,000
7492 Audit Expense	40,300	40,300	46,000
7504 Legal Expense (County Counsel)	7,500	12,500	15,000
Services and Supplies Subtotal:	647,372	626,381	686,572
 <u>GRAND TOTAL SERVICES AND SUPPLIES:</u>			 \$686,572.00

BUDGET NARRATIVE

9609/42527

ADMINISTRATION

SALARIES AND BENEFITS

APPROPRIATION

6000 SALARIES AND BENEFITS

Division 1000

6100 Regular Salaries 203,176.00

Represents existing salary structure for two employees.

6350 Unemployment Insurance 900.00

Represents contribution for two employees.

6400 Retirement Contributions 27,650.00

Contribution to retirement plan per employee contracts.

6500 FICA/Medicare 2,947.00

6550 Workers Compensation 2,792.00

Required contribution to Workers Compensation Insurance.

6600 Health Insurance 12,768.00

Contribution to the health, dental and optical insurance program of two employees as provided by current employment contracts.

6650 Life and Disability Insurance 2,525.00

Contribution to the life and disability benefit of two employees, insurance provided through Council of Fresno County Governments.

Salaries And Benefits Subtotal: 252,758.00

9609/42527

ADMINISTRATION

APPROPRIATION

7000 Administration

Division 1000

7040 Telephone Charges 3,500.00

Includes equipment rental, estimated long distance, fax, and internet connection costs for the Authority Administration office. Per Board direction this budgetary item is split 1/3 Original and 2/3 Extension budgets.

ADMINISTRATION**APPROPRIATION**7000 Administration

Division 1000

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 (\$167), Clovis Independent (\$24), Business Journal (\$59), Capitol Inquiry (\$148), Legislative Update (\$169).

Misc. Documents:

- Anticipated documents for Authority use such as local program manuals, Standard Specifications and Plans (Caltrans), California Debt Advisory Commission. Total (\$183)

7265 Office Expense

9,000.00

Estimated office supply expenditures for the Administration office. Expenses include pre printed forms, stationery, pens, paper, pencils, petty cash, copying costs, postage, maintenance contracts for office equipment, software, nameplates etc. This year's budget increase of \$1,000 is to cover the cost of IT support on the Cost Accounting Software Program used to track Extension revenue and expenditures. (\$9,000)

7294 Professional and Specialized Contracts (COG)

1,300.00

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

- (No Change) 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 \$2,600 is split between the Original and Extension budgets. (\$1,300)

7340 Rents and Leases –Building

9,156.00

(No Change) The current office lease payments are the same as the previous fiscal year. The total combined annual cost of \$18,312 for all leases will be split between the Original and Extension budgets. (\$9,156)

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, worktable, display boards, etc. In addition, this budget category provides funding for special software programs for accounting, tape back-up, label printer, etc.

7415 Transportation and Travel (Staff and Board) 9,000.00

(No change.) This category budgets up to two (2) travel meetings a month for the Executive Director or Authority members. Reimbursement based on actual cost and Board adopted policies and procedures. Purpose/functions of the trips to include:

- 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

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.

9609/42527

ADMINISTRATION

APPROPRIATION

7000 Administration

Division 1000

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.

7546 Other Purchased Services (City of Fresno)

100.00

(No change.) Funding to allow reimbursement to the City of Fresno for possible related services.

Administrative Expenditures Subtotal: 41,806.00

8000 FIXED ASSETS AND CAPITAL EQUIPMENT

Division 1000

8991 Administrative Contingency

10,000.00

(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.

Contingency Subtotal: 10,000.00

7000 ADMINISTRATION

Division 1000

7490 Unallocated Administrative Reserve

329,264.00

(No change.) 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: 329,264.00

GRAND TOTAL ADMINISTRATION: \$633,828.00

9610/42528

SERVICES AND SUPPLIES

APPROPRIATION

7000 SERVICES AND SUPPLIES

Division 1000

7295 Professional and Specialized Contracts (General)

\$532,772.00

- Public information/education program approved in 2010 – 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) Dues for Self-Help Counties Coalition. (\$5,500)
- (No Change) Errors and Omissions and Contents Insurance. (\$900)
- (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 \$17,572 is the same as last year and is for the Extension budget only. (\$17,572)

7370 Contract Roads (PW & DS)

3,000.00

(No change.) A contract based on budgeted, not-to-exceed amount with Fresno County Public Works Department for administrative support to Authority including duplication and collating services and requested attendance at Authority meetings.

7400 Special Departmental

5,800.00

(No change.) Authority Board remuneration. (\$5,800)

- This includes remuneration for nine (9) Board Members, six (6) meetings, not to exceed \$100 per month for a total of \$5,400 and expenses for mini-conference and other minor meeting expense items for a total of \$400.

9610/42528

SERVICES AND SUPPLIES

APPROPRIATION

7000 SERVICES AND SUPPLIES

Division 1000

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

84,000.00

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 \$120,000 is \$15,000 lower 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 now to be split between the Original (1/3) and Extension (2/3) budgets. (\$84,000)

7492 Audit Expense

46,000.00

- Estimated overall auditing expenses for the Authority, including the audit of its financial transactions for FY 2012-13. Total anticipated Authority audit expenses amount to \$36,000. This total budget category is only \$1,000 higher than last year and will be split between the Original and Extension budgets. (\$18,000)
- This category includes a contract for field audits required by the Measure C Extension Expenditure Plan for all participating agencies receiving extension funds. The \$28,000 budget number is the estimated cost of an audit contract. Once an actual contract is completed and approved by the Board this number will be adjusted higher or lower as needed. (\$28,000)

9610/42528

SERVICES AND SUPPLIES

APPROPRIATION

7000 SERVICES AND SUPPLIES

Division 1000

7504 Legal Expense (County Counsel)

15,000.00

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 and legal representation at all meetings pertaining to the Extension Measure program. Hourly rate \$113.00 an hour. Total anticipated expenses amount to \$30,000 which brings this budget back to \$15,000 which was what it was in previous years when potential litigation was present. This total budget category is split between the Original and Extension budgets. (\$15,000)

Services And Supplies Subtotal: 686,572.00

GRAND TOTAL SERVICES AND SUPPLIES: \$686,572.00

9603-42521

**REGIONAL TRANSPORTATION PROGRAM –
URBAN PROJECTS CATEGORY**

APPROPRIATION

7898 Unallocated

9,654,272

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: \$9,654,272.00**

9604-42522

**REGIONAL TRANSPORTATION PROGRAM -
RURAL PROJECTS CATEGORY**

APPROPRIATION

7898 Unallocated

9,714,772

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: \$9,714,772.00**

9521-42429

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

APPROPRIATION

7898 Unallocated

1,411,339

This is a “holding” category for the Regional Transit Program. Specifically the New Technology Reserve Project(s). As the program is further defined and is approved by the Authority, funds will be allocated to the correct category.

**GRAND TOTAL REGIONAL PUBLIC TRANSIT PROGRAM- NEW
TECHNOLOGY RESERVE CATEGORY: \$1,411,339.00**

9606/42524

**ALTERNATIVE TRANSPORTATION PROGRAM-
RAIL CONSOLIDATION CATEGORY**

APPROPRIATION

7898 Unallocated

4,010,468

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

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

\$4,010,468.00

9607/42525

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

APPROPRIATION

7898 Unallocated

1,491,804

This is a “holding” category for the Environmental Enhancement Program. Specifically the school bus replacement project(s). As the program is further defined and is approved by the Authority, funds will be allocated to the correct category.

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

\$1,491,804.00

9608/42526

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

APPROPRIATION

7898 Unallocated

804,294

This is a “holding” category for the transit oriented infrastructure for In-fill program. Not project specific. As this program comes on line and is approved by the Authority, funds will be allocated to the correct category.

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

\$804,294.00

LOCAL TRANSPORTATION & PASS-THROUGH FUNDS **APPROPRIATION**

7885 Contribution 36,762,022

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 (\$21,930,449)
(Local Allocation, Pedestrian/Trails/Bicycle Facilities)
- Regional Public Transit Program

9495/42401 – 9497/42403

7885 (FAX, Clovis Transit, FCRTA (\$12,461,058)

9498/42404

7885 Public Transportation Infrastructure Study (\$183,810)

9499/42405 – 9518/42426

7885 ADA/Seniors/Paratransit (\$500,724)

9519/42427 / 9520/42428

7885 Farmworker/Car/Can Pool (\$735,240)

9605/42523

- Regional Transit Airport Fund (\$633,828)

9611/42529

- COG Administration Costs (\$316,913)

GRAND TOTAL LOCAL TRANSPORTATION
& All PASS-THROUGH FUNDS: **\$36,762,022.00**

930 Fresno County Transportation Authority Admin.

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, by virtue of a regional consensus oriented process, the voters of Fresno County chose to reauthorize or extend the 1/2 cent sales tax in November 2006. The reauthorized sales tax is anticipated to raise approximately \$1.7 billion in revenue for transportation purposes. 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 for FY13.

Revenues	\$\$\$\$	Expenditures	\$\$\$\$	-py-
FTA MPO 5303		Fresno COG	1,300	.02
FTA 5316/5317		County		
FTA Section 5307		Fresno		
FTA 5305		Clovis		
FHWA PL		FCEOC		
STIP/PPM		Contracts		
STATE SPR				
PARTNER PLANNING				
PARTNER SEED GRANTS				
CAL BLUEPRINT				
STATE PARTNERSHIP				
FSP				
SPR				
LTF				
OTHER	1,300			
Total	1,300	Total	1,300	0.02