



FRESNO COUNTY TRANSPORTATION AUTHORITY
ORIGINAL MEASURE C 1987-2007

FY 2014-2015 BUDGET

Approved by FCTA Board on May 28, 2014

This is the twenty-seventh line-item budget of the Original Measure for the Authority.

With the expiration of the Original Measure "C" program as of June 30, 2007 there is no sales tax revenue for FY 2014-15. The interest earnings estimate is based on funds on deposit related to the Original Measure C Program. This interest estimate includes estimated earning 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 2014 to recognize the incurred liability and associated appropriations. Because the Original Measure's revenue stream has expired, the administrative appropriations of \$280,344 in this budget will be funded by money set aside in administrative reserves which have been accumulated over the past 20+ years for this purpose.

ESTIMATED INTEREST INCOME	\$500,000.00
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TOTAL:	\$500,000.00
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(Estimates prepared by the Auditor in accordance with requirements of Public Utilities Code Section 14200 et seq.)

**2014-2015
FRESNO COUNTY TRANSPORTATION AUTHORITY
BUDGET**

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2014-2015 BUDGET SUMMARY

<u>9710</u>	Administrative (See following page for Administrative Budget Summary)	\$280,344
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		TOTAL: \$280,344.00
<u>9711</u>	Rural Projects Expenditure Category	\$335,000
<u>9713</u>	Urban Projects Expenditure Category	\$165,000
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		TOTAL: \$500,000.00

ADMINISTRATIVE BUDGET SUMMARY

<u>6000 SALARIES AND BENEFITS</u>		Approved 13-14	End of Year Anticipated	2014-2015 Recommended
6100	Regular Salaries	137,914	137,914	103,436
6350	Unemployment Insurance	450	450	315
6400	Retirement Contribution	6,993	6,993	5,244
6500	FICA/Medicare	2,150	2,150	1,576
6550	Workers Compensation	1,750	1,750	1,127
6600	Health and Dental Insurance	2,700	2,700	2,025
6650	Life and Disability	1,125	1,125	836
Salaries and Benefits Subtotal:		153,082	153,082	114,559

<u>7000 SERVICES AND SUPPLIES</u>		Approved 13-14	End of Year Anticipated	2014-2015 Recommended
7040	Telephone Charges	1,500	1,500	1,500
7250	Memberships, Subscriptions and Documents	0	0	0
7265	Office Expense	4,000	3,959	3,900
7294	Professional and Specialized Contracts (COG)	1,300	1,300	1,300
7295	Professional and Specialized Contracts (General)	69,929	52,047	69,929
7340	Rents and Leases	9,156	9,156	9,156
7370	Contracts Roads (PW&DS)	0	0	0
7385	Small Tools and Equipment	0	0	0
7400	Special Departmental	0	0	0
7415	Transportation and Travel (Staff and Board)	0	0	0
7417	Transportation and Travel (Comm & Adv Boards)	0	0	0
7491	Accounting (A-C/T-TC)	36,000	35,889	42,000
7492	Audit Expense	18,000	17,800	13,000
7504	Legal Expense (County Counsel)	15,000	14,500	20,000
7544	Management Services (CAO)	0	0	0
7546	Other Purchased Services (City of Fresno)	0	0	0
Services and Supplies Subtotal:		154,885	136,151	160,785

<u>8000 FIXED ASSETS AND CAPITAL EQUIPMENT</u>		Approved 13-14	End of Year Anticipated	2014-2015 Recommended
8991	Administrative Contingency	5,000	5,000	5,000
Administrative Contingency Subtotal:		5,000	5,000	5,000

<u>GRAND TOTAL ADMINISTRATION:</u>	280,344
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BUDGET NARRATIVE

9710 ADMINISTRATIVE	APPROPRIATION
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<u>6000 SALARIES AND BENEFITS</u>	
Division 1000	
<u>6100 Regular Salaries</u>	103,436.00
Represents existing salary structure for 75% of one employee.	
<u>6350 Unemployment Insurance</u>	315.00
Represents contribution for 75% of one employee.	
<u>6400 Retirement Contributions</u>	5,244.00
Contribution of 75% to retirement plan for one employee contract.	
<u>6500 FICA/Medicare</u>	1,576.00
<u>6550 Workers Compensation</u>	1,127.00
Required contribution of 75% to Workers Compensation Insurance for one employee.	
<u>6600 Health Insurance</u>	2,025.00
Contribution of 75% to the health, dental and optical insurance program for one employee as provided by current employment contract.	
<u>6650 Life and Disability Insurance</u>	836.00
Contribution of 75% to the life and disability benefit of one employee, insurance provided through Council of Fresno County Governments.	
<u>SALARIES AND BENEFITS SUBTOTAL:</u>	<u>\$114,559.00</u>

9710 ADMINISTRATIVE**APPROPRIATION****7000 SERVICES AND SUPPLIES**

Division 1000

7040 Telephone Charges

1,500.00

(No Change) Includes fixed costs, estimated long distance, fax, and computer connection costs for the Program Manager. Per Board direction total office costs of \$5,000 to be split 30% for Original and 70% Extension.

7265 Office Expense

3,900.00

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 \$13,000 will be split 70% Extension and 30% Original budgets.

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, 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)

7295 Professional and Specialized Contracts (General)

\$69,929.00

- (No Change) Right of Way Consultant Contract. This FY 2014-15 budget proposal is to continue the services currently provided by consultant at the same staffing level and cost as FY 2013-14. (\$66,972)
- (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 FCTA's use of the County's PeopleSoft System. There is no change from last year's estimated cost for the Original budget. (\$2,957)

7340 Rents and Leases --Building

9,156.00

(No Change) There are no changes to the current office lease and our outside storage of all Original archived Measure files along with new Extension files. The total combined annual cost of \$18,312 for all leases will be split between the Original and Extension budgets. (\$9,156)

9710 ADMINISTRATIVE

APPROPRIATION

7000 SERVICES AND SUPPLIES

Division 1000

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

42,000.00

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 \$140,000 is \$20,000 higher than last year and is based upon a cost analysis by the Fresno County AC/T-TC and brings us back up to previous year's status. Per Board direction this total budget category is now split between the Original (30%) and Extension (70%) budgets. (\$42,000)

7492 Audit Expense

13,000.00

Estimated overall auditing expenses for the Authority, including the audit of its financial transactions for FY 2014-15. Total anticipated Authority audit expenses amount to \$26,000. This total budget category is ten thousand dollars less than last year and will be split between the Original and Extension budgets. (\$13,000)

7504 Legal Expense (County Counsel)

20,000.00

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 that pertain to the Original Measure. Hourly rate \$113.00 an hour. Due to potential litigation the total anticipated expenses this year is increased to \$70,000 and will be divided up between the Original and Extension budgets. During the last fiscal year an increase in appropriation was required to fund additional expenses due to the RTMF and potential litigation in the Original measure Regional Program and we anticipate the same this year. This total budget category is split between the Original and Extension budgets as follows (\$50,000- Extension \$20,000 Original). The RTMF legal costs in the Extension will be offset by those fees as collected.

SERVICES AND SUPPLIES SUBTOTAL: \$160,785.00

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: 280,344.00

9711 RURAL PROJECT CATEGORY

APPROPRIATION

7898 Unallocated

335,000

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: 335,000.00

9713 URBAN PROJECT CATEGORY

APPROPRIATION

7898 Unallocated

165,000

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: 165,000.00

