



# Resource Management Agency COUNTY OF TULARE AGENDA ITEM

## BOARD OF SUPERVISORS

KUYLER CROCKER  
District One

PETE VANDER POEL  
District Two

AMY SHUKLIAN  
District Three

J. STEVEN WORTHLEY  
District Four

MIKE ENNIS  
District Five

**AGENDA DATE:** December 4, 2018

Public Hearing Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Scheduled Public Hearing w/Clerk	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Published Notice Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Advertised Published Notice	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
County Counsel Sign-Off	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Meet & Confer Required	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Electronic file(s) has been sent	Yes <input checked="" type="checkbox"/>	N/A <input type="checkbox"/>
Budget Transfer (Aud 308) attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Personnel Resolution attached	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>
Agreements are attached and signature line for Chairman is marked with tab(s)/flag(s)	Yes <input type="checkbox"/>	N/A <input checked="" type="checkbox"/>

CONTACT PERSON: Celeste Perez    PHONE: 559-624-7010

**SUBJECT:** Economic Development & Planning Branch Indirect Cost Rate Proposal

**REQUEST(S):**

That the Board of Supervisors:

Authorize the submittal of the Economic Development & Planning Branch 2018/2019 Indirect Cost Rate Proposal by the Resource Management Agency to the affected public agencies.

**SUMMARY:**

**Background**

All Local Government Agencies (LGA) desiring to claim indirect costs for federal-aid/or State funded projects must prepare annually an Indirect Cost Rate Proposal (ICRP) and related documentation to support those costs. Last December the Tulare County Resource Management Agency (RMA) submitted to the California Department of Transportation (CalTrans) its first ICRP for the Economic Development & Planning Branch.

The 2017/2018 approved ICRP rate by Caltrans was 60.68%. Based on all planned projects in the 2017/2018 RMA budget for the Public Works Branch, it was anticipated that the County would be reimbursed approximately \$60,000 in indirect costs related to federal-aid/or State funded projects. The actual amount received was \$36,136. A portion of the recovery difference was due to some anticipated reimbursable projects not occurring in FY 2017/2018. The remainder of the difference is attributable to the Economic Development & Planning Branch not

**SUBJECT:** Economic Development & Planning Branch Indirect Cost Rate Proposal  
**DATE:** December 4, 2018

working on some reimbursable projects that did occur in FY 2017/2018 as projected. Additionally, the ICRP approved rate allowed for \$11,766 in indirect reimbursements from work by the Economic Development & Planning Branch on grant funded projects not managed by the Public Works Branch. Total indirect cost recovery for FY 2017/2018 related to the ICRP was \$47,902 for the Economic Development & Planning Branch.

### **Proposal**

Submit the 2018/2019 Economic Development & Planning Branch ICRP to the California Department of Transportation for review and acceptance. The proposed plan includes a thorough review and analysis of numerous financial documents such as RMA's Budgets, Countywide Cost Allocation Plans (COWCAP), and Comprehensive Annual Financial Reports (CAFRs).

Based on the appropriate review and analysis of prior year financial data, it is proposed for Fiscal Year (FY) 2019 estimated indirect costs of \$429,843 and estimated direct salaries and wages of \$1,273,236. Using these estimates our derived Economic Development & Planning Branch ICRP rate for FY 2019 is 33.76%.

The formula to arrive at the proposed ICRP Rate of 33.76 % is described as follows:

**Indirect Cost Rate = Estimated Indirect Costs ÷ Estimated Direct Salaries & Wages + Fringe Benefits**

Applying this formula to RMA's proposed rate, the following is calculated:

**33.76% (Rate) = \$429,843 (Indirect Costs) ÷ \$1,273,236 (Direct Costs)**

The detail associated with this calculated rate is provided in Attachment "A" (Indirect Cost Proposal for FY 2019).

Applying this rate to our FY 2018/19 projected project expenditures, the estimated amount of reimbursement of indirect costs is approximately **\$50,000**. A detailed list of all the eligible budgeted projects for which reimbursement will be sought is included as Attachment "B."

### **Conclusion**

Based on this report, it is respectfully requested that the Board authorize the submittal of the Economic Development & Planning Branch ICRP to all affected public agencies.

### **FISCAL IMPACT/FINANCING:**

There will be no Net County Cost associated with this matter.

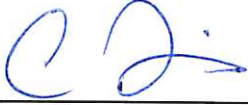
### **LINKAGE TO THE COUNTY OF TULARE STRATEGIC BUSINESS PLAN:**

Improving organizational performance is a key strategic initiative and goal of Tulare

**SUBJECT:** Economic Development & Planning Branch Indirect Cost Rate Proposal  
**DATE:** December 4, 2018

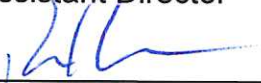
County's Strategic Business Plan. Applied here, the ICRP is intended to improve organizational performance by adding cost recovery opportunities for RMA's Economic Development & Planning Branch, thereby helping to strengthen the General Fund budget of RMA.

**ADMINISTRATIVE SIGN-OFF:**



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Sherman Dix  
Assistant Director – Fiscal Services



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Reed Schenke, P.E.  
Director – Resource Management Agency

cc: County Administrative Office

Attachment "A" - Economic Development & Planning Indirect Cost Rate Proposal  
Attachment "B" - List of Projects  
Attachment "C" - Complete Indirect Cost Rate Proposal FY 2019

**BEFORE THE BOARD OF SUPERVISORS  
COUNTY OF TULARE, STATE OF CALIFORNIA**

IN THE MATTER OF ECONOMIC )  
DEVELOPMENT & PLANNING BRANCH ) Resolution No. \_\_\_\_\_  
INDIRECT COST RATE PROPOSAL ) Agreement No. \_\_\_\_\_

UPON MOTION OF SUPERVISOR \_\_\_\_\_, SECONDED BY  
SUPERVISOR \_\_\_\_\_, THE FOLLOWING WAS ADOPTED BY THE  
BOARD OF SUPERVISORS, AT AN OFFICIAL MEETING HELD \_\_\_\_\_, BY  
THE FOLLOWING VOTE:

AYES:  
NOES:  
ABSTAIN:  
ABSENT:

ATTEST: JASON T. BRITT  
COUNTY ADMINISTRATIVE OFFICER/  
CLERK, BOARD OF SUPERVISORS

BY: \_\_\_\_\_  
Deputy Clerk

\* \* \* \* \*

Authorized the submittal of the Economic Development & Planning Branch  
2018/2019 Indirect Cost Rate Proposal by the Resource Management Agency to the  
affected public agencies.

# ATTACHMENT A

TULARE COUNTY RESOURCE MANAGEMENT AGENCY - PLANNING BRANCH  
FY 2018/19 INDIRECT COST PROPOSAL

	Actual FY2017	ICRP	Proposed FY2019
Calculated Indirect Cost Rate	57.82%		33.76% <sup>A ÷ B</sup>
<b>Indirect Carry Forward</b>			
Carry Forward Amount	\$0	Carry Forward (From FY2017)	(\$153,171)
Indirect Costs - From Sch 1	\$583,014	Estimated Indirect Costs (from FY2017 Full Year Costs)	\$583,014 From Schedule 1
Total Indirect Costs	\$583,014	Total Estimated Indirect Costs	\$429,843 <sup>A</sup>
Recovered Costs		Estimated Direct S&W + FB	\$1,273,236 <sup>B</sup> From Schedule 1
Direct Salaries and Wages + Fringe Benefits - (From Sch 1)	\$1,273,236		
(* Approved Rate)	57.82%		
Total Recovered Indirect Costs	\$736,185		
Indirect Carry Forward	(\$153,171)		
Calculated Fringe Rate		Fringe	73.31% <sup>C ÷ D</sup>
Total Fringe Benefit (Sched 4)	\$ 528,019.62		
Salries and Wages	\$836,418	Fringe Carry Forward \$	85,136.32
(* Approved Fringe Rate)	52.95%	Estimated Fringe Benefit \$	528,019.62 From Schedule 4
Total Recovered Fringe	\$ 442,883.30		
Fringe Carry Forward	\$ 85,136.32	Estimate Fringe + Carryforward \$	613,155.94 <sup>C</sup>

Attachment B

2018/19FY PW Projects	Design	Operations	Planning	Property Mgt	Consultant	Right of Way	Fixed Assets	Construction Contract	Total	Federal	State	Measure R
High Speed Rail	\$ 40,000								\$ 40,000	\$ 40,000		
Bridge M319 Revegetation	\$ 5,000				\$ 20,000				\$ 25,000	\$ 25,000		
Bridge A392@Sand Creek	\$ 65,000				\$ 100,000	\$ 5,000			\$ 670,000	\$ 670,000		
Bridge A424@Traver Canal	\$ 50,000		\$ 10,000		\$ 200,000	\$ 15,000		\$ 500,000	\$ 275,000	\$ 275,000		
Bridge M348@S. Fork Kaweah	\$ 50,000		\$ 10,000		\$ 200,000	\$ 10,000			\$ 270,000	\$ 270,000		
Bridge M375 Mineral King Bridge	\$ 65,000		\$ 20,000	\$ 1,000	\$ 180,000	\$ 2,000			\$ 268,000	\$ 268,000		
Bridge R204@Wutchumna Ditch	\$ 48,000		\$ 10,000	\$ 5,000	\$ 160,000	\$ 20,000			\$ 243,000	\$ 243,000		
A152 Safety Improvements	\$ 103,000		\$ 2,000		\$ 5,000	\$ 522,500		\$ 2,223,580	\$ 2,856,080	\$ 2,570,472		
Bridge A364@Cottonwood Creek	\$ 35,000		\$ 5,000		\$ 150,000	\$ 15,000			\$ 205,000	\$ 205,000		
Bridge Preventative Maintenance Group 1	\$ 150,000		\$ 15,000		\$ 60,000	\$ 5,000		\$ 985,000	\$ 1,215,000	\$ 1,075,640	\$	139,361
Bridge D39@Traver Canal	\$ 5,000								\$ 5,000	\$ 5,000		
Bridge D39 Revegetation	\$ 10,000			\$ 30,000					\$ 40,000	\$ 40,000		
Bridge D129@Sand Creek	\$ 155,000				\$ 70,000			\$ 1,500,000	\$ 1,725,000	\$ 1,725,000		
Bridge Bear Creek Rd@Rancheria Creek	\$ 128,000				\$ 100,000			\$ 1,200,000	\$ 1,428,000	\$ 1,428,000		
Bridge Bear Creek @Rancheria Revegetation	\$ 10,000				\$ 50,000				\$ 60,000	\$ 60,000		
Bridge R112 Bates Slough	\$ 63,000		\$ 10,000		\$ 150,000			\$ 17,000	\$ 223,000	\$ 197,422		25,578
Bridge A416 Revegetation	\$ 4,500				\$ 30,000	\$ 2,000			\$ 53,500	\$ 47,364		6,136
Bridge A174 Friant-Kern Canal	\$ 63,000		\$ 10,000		\$ 150,000				\$ 223,000	\$ 223,000		
Bridge R112 North Branch Tule River	\$ 63,000		\$ 10,000		\$ 150,000				\$ 223,000	\$ 223,000		
Bridge A376 Traver Canal	\$ 68,000		\$ 10,000		\$ 120,000				\$ 198,000	\$ 198,000		
Bridge A428 Sand Creek	\$ 68,000		\$ 10,000		\$ 120,000				\$ 198,000	\$ 198,000		
Bridge A108 Lakeland Canal	\$ 68,000		\$ 10,000		\$ 120,000				\$ 198,000	\$ 198,000		
A146 (Worth Dr) Safety Improvements	\$ 55,000				\$ 5,000			\$ 300,000	\$ 360,000	\$ 360,000		
A328 Safety Improvements	\$ 97,500		\$ 2,500			\$ 15,000			\$ 115,500	\$ 103,500		
A232 Safety Improvements	\$ 83,000		\$ 2,500			\$ 150,000			\$ 235,500	\$ 211,950		
Traver Jacob Street Improvements	\$ 135,000		\$ 2,000		\$ 5,000	\$ 10,000		\$ 800,000	\$ 952,000	\$ 952,000		
Pixley Main St Improvement	\$ 72,000		\$ 1,000			\$ 150,000			\$ 223,000	\$ 223,000		
Rd 16 Homeland Canal A	\$ 10,000				\$ 10,000				\$ 20,000	\$ 20,000		
Rd 16 Homeland Canal B	\$ 10,000				\$ 10,000				\$ 20,000	\$ 20,000		
M109 White River	\$ 10,000				\$ 10,000				\$ 20,000	\$ 20,000		
Earlmarl Park Sidewalk Improvement	\$ 60,000		\$ 1,500		\$ 10,000	\$ 5,000		\$ 475,000	\$ 551,500	\$ 551,500		
Spacer Drive Safety Improvements	\$ 35,000		\$ 1,000					\$ 230,000	\$ 266,000	\$ 266,000		
Earlmarl Sidewalk Improvement	\$ 78,000		\$ 2,000		\$ 1,000	\$ 10,000			\$ 91,000	\$ 91,000		
Woodville Sidewalk Improvement	\$ 108,000		\$ 2,000		\$ 10,000	\$ 5,000		\$ 812,000	\$ 937,000	\$ 937,000		
Allensworth Elementary Sidewalk Improvement	\$ 80,000		\$ 1,500		\$ 5,000			\$ 420,000	\$ 506,500	\$ 506,500		
Countywide SR2S	\$ 1,000								\$ 1,000	\$ 1,000		
Total Budgeted	\$ 2,151,000	\$ -	\$ 148,000	\$ 36,000	\$ 2,201,000	\$ 941,500	\$ -	\$ 9,462,580	\$ 14,940,080	\$ 13,895,847	\$ 552,500	\$ 171,075
Estimated Labor Charges to Federal/State	\$ 148,000											

Estimated Labor Charges to Federal/State

Calculated ICRP 33.76% (from Schedule 1)

Estimated Reimbursement of Indirect Cost \$ 49,965

**Attachment C**

**COMPLETE ECON DEV & PLANNING BRANCH ICRP FY 2019**

**Full Packet**

**10 Pages**



## ICAP/ICRP SUBMISSION CERTIFICATION

### Tulare County Resource Management Agency Economic Development and Planning Branch Indirect Cost Rate FY 2019

The indirect cost rate plan contained herein is for use on grants, contracts and other agreements with the Federal Government and the California Department of Transportation (Department), subject to the provisions in Section II. This rate was prepared by the Tulare County Resource Management Agency (RMA) and accepted by the Department.

#### SECTION I: Rates

<u>Rate Type</u>	<u>Effective Period</u>	<u>Rate</u>	<u>Applicable to</u>
Fixed w/carry forward* Planning Branch	7/1/18 to 6/30/19	33.76%	Economic Development and
Fringe Benefit** Planning Branch	7/1/18 to 6/30/19	73.31%	Economic Development and

\* Base: Total Direct Salaries and Wages plus Fringe Benefits

\*\* Base: Total Salaries and Wages

#### SECTION II: General Provisions

##### A. Limitations:

The rate in this Agreement is subject to any statutory or administrative limitations and applies to a given grant, contract, or other agreement only to the extent that funds are available. Acceptance of the rate is subject to the following conditions: (1) Only costs incurred by RMA were included in its indirect cost pool as finally accepted and lists such costs are legal obligations of RMA and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; (4) The information provided by RMA which was used to establish the rate is not later found to be materially incomplete or inaccurate by the Federal Government or the Department. In such situations, the rate would be subject to renegotiation at the discretion of the Federal Government or the Department; (5) Prior actual costs used in the calculation of the approved rate are contained in RMA's Single Audit which was prepared in accordance with 2 CFR 200. If a Single Audit is not required to be performed, then audited financial statements should be used to support the prior actual costs; and, (6) This rate is based on an estimate of the costs to be incurred during the period.

##### B. Accounting Changes:



This Agreement is based on the accounting system purported by RMA to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

**C. Fixed Rate without Carry Forward:**

The fixed rate used in this Agreement is based on an estimate of the costs for the period covered by the rate. When the actual costs for the period are determined by RMA's audited financial statements, any differences between the application of the fixed rate and actual costs will result in an over or under recovery of costs. The recovery will be carried forward, as an adjustment to the calculation of the indirect cost rate(s), to the second fiscal year subsequent to the fiscal year covered by this plan. *(Note: If a predetermined rate(s) or final rate(s) are used, then the carry forward provision does not apply.)*

**D. Audit Adjustments:**

Immaterial adjustments resulting from the audit of information contained in this plan shall be compensated for in the subsequent indirect cost plans approved after the date of the audit adjustment. Material audit adjustments will require reimbursement from RMA. For rates covering a future fiscal year, unallowable costs will be removed from the indirect cost pool(s) and the rate(s) appropriately adjusted.

**E. Record Retention:**

The proposal and all related documentation must be retained for audit in accordance with the record retention requirements of the State or Federal agreements for which the indirect rate will be billed or for three years after the fiscal year for which the rate is calculated, whichever is longer.

**F. Use by Other Federal Agencies:**

Authority to accept this Agreement by the Department has been delegated by the Federal Highway Administration, California Division. The purpose of this acceptance is to permit the RMA to bill indirect costs to Title 23 funded projects administered by the Federal Department of Transportation (DOT). The acceptance will also be used by the Department in state-only funded projects.

**G. Other:**

If any Federal contract, grant, or other agreement is reimbursing indirect costs by a means other than the accepted rate in this Agreement, RMA shall (1) credit such costs to the affected programs, and (2) apply the accepted rate to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

**H. Rate Calculation for Fixed Rate without Carryforward:**

FY 2019 Estimated Indirect Costs	\$ 583,014
FY 2017 Carry Forward	\$ <u>-153,171</u>

FY 2019 Estimated Indirect Costs	\$ 429,843
FY 2019 Estimated Direct Salaries and Wages (or applicable base)	\$1,273,236
FY 2019 Indirect Cost Rate (Exhibit A)	33.76%

**Fringe Benefits:**

FY 2019 Estimated Total Fringe Benefits	\$ 528,020
FY 2017 Carry Forward	<u>\$ 85,136</u>
Estimated Fringe Benefits	\$ 613,156
FY 2019 Estimated Total Salaries and Wages	\$ 836,418
FY 2019 Fringe Benefits Rate (Schedule 4)	73.31%

**CERTIFICATION OF INDIRECT COSTS**

This is to certify that I, Reed Schenke, have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief affirm as follows:

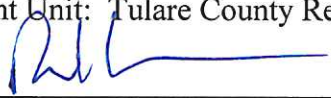
- (1) All costs included in the proposal to establish billing of an indirect cost rate for fiscal year 2019 (July 1, 2018 to June 30, 2019) are allowable in accordance with the requirements of the Federal and State award(s) to which they apply and 2 Code of Federal Regulations (CFR), Part 200, "Cost Principles", Subpart E, and Appendices V and VII for State, Local, and Indian Tribal Governments. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal and State awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government and the Department will be notified of any accounting changes that would affect the final rate.
- (3) I understand that if a rate extension is granted, I may not request a rate review until the extension period ends and that at the end of the extension period, I must re-apply to develop and negotiate a rate.

- (4) I understand that the ICAP/ICRP package along with all supporting documentation from which the proposed rates are developed must be retained for audit in accordance with the record retention requirements of the State or Federal agreements for which the indirect rate will be billed or for three years after the fiscal year for which the rate is calculated, whichever is longer.
- (5) Additionally, I understand that in accordance with 2 CFR, Part 200, Appendix VII, refunds shall be made if proposals are later found to have included costs that are unallowable as specified by law or regulation, as identified in Subsection 200.420 to this part, or by the terms and conditions of Federal and State award, or are unallowable because they are clearly not allocable to Federal or State awards. These adjustments or refunds will be made regardless of the type of rate(s) negotiated (predetermined, final, fixed or provisional). For rates covering a future fiscal year (i.e. extended rates), the unallowable costs will be removed from the indirect cost pool(s) and the rate(s) appropriately adjusted for all fiscal years covered by the extension.

I acknowledge as a representative of Tulare County Resource Management Agency that the proper use and application of the indirect rate contained in this indirect cost rate proposal is the responsibility of the Tulare County Resource Management Agency and such use may be subject to audit by the Department or Federal Highway Administration. Failure to cooperate with an audit can result in the withdrawal of Department acceptance and require immediate reimbursement of previously reimbursed indirect costs.

I declare that the foregoing is true and correct.

Government Unit: Tulare County Resource Management Agency

Signature: 

Signature: 

Reviewed, Approved and Submitted by:

Prepared by:

Name of Official: Reed Schenke

Name of Official: Sherman Dix

Title: RMA Director

Title: RMA Assist Director-Fiscal Services

Date of Execution: 11/12/18

Telephone No: (559) 624-7000

## INDIRECT COST RATE SUBMISSION ACCEPTANCE

The Department has received this ICAP/ICRP and accepts the plan for billing and reimbursement purposes.

\_\_\_\_\_  
Signature

Accepted by:

\_\_\_\_\_  
NAME

Position: \_\_\_\_\_

Date: \_\_\_\_\_

Phone Number: \_\_\_\_\_

**TULARE COUNTY RESOURCE MANAGEMENT AGENCY - PLANNING BRANCH**  
**INDIRECT COST PROPOSAL**

**Indirect Costs for FY2019 based on Actual FY2017 Expenditures**

	<u>Direct Costs</u>	<u>Indirect Costs</u>		<u>Unallowed Cost</u>		<u>Total Expenditures</u>
Salaries	\$777,791.16	\$58,627	from Sch 2		from Sch 4	\$836,418
Fringe Benefits	\$495,444.77	\$32,575	from Sch 2		from Sch 4	\$528,020
<b>SUBTOTAL</b>	<b>\$1,273,235.93</b>	<b>\$91,202</b>				<b>\$1,364,438</b>
7005 Communications	\$414	1,086.19				\$1,500
7007 Food	\$0	324.38				\$324
7012 Board Per Diem	\$0	13,700.00				\$13,700
7013 Board Mileage	\$2,537	0.00				\$2,537
7027 Memberships	\$0	2,699.61				\$2,700
7036 Office Supplies	\$163	11,734.95				\$11,898
7043 Prof & Special	\$148,710	280.00				\$148,990
7059 Publications & Legal Notices	\$62,109	3,236.51				\$65,346
7062	\$0	0.00				\$0
7066 Special Dept Exp	\$9	410.35				\$419
7073 Training	\$0	7,682.62				\$7,683
7074 Transportation & Travel	\$618	4,623.72				\$5,242
7075 Tuition Reimbursement	\$0	350.00				\$350
7137 Vendor Rebates	\$0	1,808.32				\$1,808
7421 Interest on Late Payments	\$0	0.00				\$0
9300 Interfd Exp-Workers Comp	\$0	34,029.00				\$34,029
9302 Property Ins	\$0	841.00				\$841
9303 Gen Liab Ins	\$0	2,167.00				\$2,167
9307 Data Processing	\$4,208	127,669.05				\$131,877
9310 ADP	\$0	3,238.76				\$3,239
9311 Bldg Maint Services	\$0	4,826.06				\$4,826
9312 Utilities Services	\$0	10,317.73				\$10,318
9313 Custodial Services	\$0	6,782.53				\$6,783
9314 Grounds Services	\$0	2,334.80				\$2,335
9316 Services from other depts	\$0	447.97				\$448
9319 Mtrpl Operations	\$0	0.00				\$0
9321 Print	\$292	2,489.81				\$2,782
9322 Mail	\$0	885.19				\$885
9340 I/F Exp-Road Yard Billings	\$39,266	1,114.85				\$40,381
9510 Service From Other Depts	\$0	0.00				\$0
9518 Property Mgmt	\$0	0.00				\$0
9520 Sheriff Engraving	\$0	0.00				\$0
9610 IFT_Service to Other Dept	\$0	0.00				\$0
9700 Intra-Agcy Service Rec'd	\$20,592	204,162.33				\$224,754
9701 Intr-Agcy Admin Charges	\$3,342	42,569.46				\$45,911
9800 Intra-Agcy Service Billed	(\$638,037)	0.00				(\$638,037)
<b>SUBTOTAL</b>	<b>(\$355,777)</b>	<b>\$491,812</b>	<b>schedule 3</b>	<b>\$0.00</b>		<b>\$136,035.49</b>
<b>TOTAL</b>	<b>\$917,459</b>	<b>\$583,014</b>				<b>\$1,500,473.05</b>
<b>CALCULATED INDIRECT COST RATE</b>		<b>45.79%</b>				
Not including Carryover						



TULARE COUNTY RESOURCE MANAGEMENT AGENCY - PLANNING BRANCH  
POSITIONS WITH INDIRECT SALARIES AND BENEFITS

Schedule 2

Position Description	Reg Hrs	O/T Hrs	Applied Labor	Indirect Salaries	Total Indirect Fringe
<b>Full Time Employees</b>					
97500 Asst RMA Dir - Econ Dev & Planning	(42.00)	0.00	(\$2,479.54)	(\$2,329.74)	(\$1,468.91)
97500c Asst RMA Dir - Econ Dev & Planning	0.00	0.00	\$0.00	\$0.00	\$0.00
20410 Engineering Aide I	0.00	0.00	\$0.00	\$0.00	\$0.00
35320 Planning Tech II	196.75	0.00	\$5,479.46	\$3,407.58	\$2,071.88
23300 Chief Environmental Planner	98.00	0.00	\$7,206.48	\$4,611.32	\$2,595.16
90500 Chief Planner	139.00	0.00	\$9,898.61	\$6,257.07	\$3,519.99
35242 Planner IV	487.95	0.00	\$28,393.97	\$18,170.45	\$10,223.52
35130 Planner III	777.00	23.00	\$43,792.74	\$27,777.08	\$15,622.84
35020 Planner II	0.00	0.00	\$0.00	\$0.00	\$0.00
<b>Full Time Employee Total</b>	<b>1,656.70</b>	<b>23.00</b>	<b>\$92,291.72</b>	<b>\$57,893.76</b>	<b>\$32,564.47</b>
<b>Extra Help Employees</b>					
54702 Extra Help OA II	60.00	0.00	\$743.40	\$733.02	\$10.38
51602 EH Admin Aide	0.00	0.00	\$0.00	\$0.00	\$0.00
<b>Extra Help Employee Total</b>	<b>60.00</b>	<b>0.00</b>	<b>743.40</b>	<b>733.02</b>	<b>10.38</b>
<b>Employee Total</b>	<b>1,716.70</b>	<b>23.00</b>	<b>\$93,035.12</b>	<b>\$58,626.78</b>	<b>\$32,574.85</b>
<b>Total Indirect PTO and Indirect Benefits</b>					

**TULARE COUNTY RESOURCE MANAGEMENT AGENCY - PLANNING BRANCH**  
**NON-LABOR INDIRECT COSTS**

Schedule 3

Object	Description	Labor	Equip	Non Labor Expenditures
7005	Communications			\$1,086.19
7007	Food			\$324.38
7012	Board Per Diem			\$13,700.00
7013	Board Mileage			\$0.00
7027	Memberships			\$2,699.61
7036	Office Supplies			\$11,734.95
7043	Prof & Special			\$280.00
7059	Publications & Legal Notices			\$3,236.51
7066	Special Dept Exp			\$410.35
7073	Training			\$7,682.62
7074	Transportation & Travel			\$4,623.72
7075	Tuition Reimbursement			\$350.00
7421	Interest on Late Payments			\$0.00
7137	Vendor Reimbursements			\$1,808.32
9300	Interfd Exp-Workers Comp			\$34,029.00
9302	Property Ins			\$841.00
9303	Gen Liab Ins			\$2,167.00
9307	Data Processing			\$127,669.05
9310	ADP			\$3,238.76
9311	Bldg Maint Services			\$4,826.06
9312	Utilities Services			\$10,317.73
9313	Custodial Services			\$6,782.53
9314	Grounds Services			\$2,334.80
9316	Services from other Depts			\$447.97
9319	Mtrpl Operations			\$0.00
9321	Print			\$2,489.81
9322	Mail			\$885.19
9340	I/F Exp-Road Yard Billings			\$1,114.85
9510	Service From Other Depts			\$0.00
9518	Property Mgmt			\$0.00
9520	Sheriff Engraving			\$0.00
9610	IFT_Service to Other Dept			\$0.00
9700	Intra-Agcy Service Rec'd			\$204,162.33
9701	Intr-Agcy Admin Charges			\$42,569.46
9800	Intra-Agcy Service Billed			\$0.00
<b>Total</b>				<b>\$491,812.19</b>

Supporting Documentation :

FY2017 Budget Expenditure Partial Summary Reports



TULARE COUNTY RESOURCE MANAGEMENT AGENCY - PLANNING BRANCH

PAID LEAVES AND BENEFITS COSTS

PAID LEAVES		HOURS		UNIT 6110 STAFF		ALL ROADS STAFF	
Proj#	Description	ACTUAL FY2017	PAID LEAVES	Average	(Average)	FRINGE BENEFITS	Amount
9100	Personal Holiday	72.00		\$2,682.08		6003 Other Pay Types	\$57,251.26
9000	HWA	70.00		\$2,607.57			
9101	Holiday Leave	896.00		\$33,376.94		6004 Benefits	\$121,495.27
9102	Personal Sick Leave	511.26		\$19,044.97		6006 Sick Leave Buy Back	\$8,448.82
9103	Vacation	1,838.92		\$68,501.71		6011 Retirement County Portion	\$126,348.82
9104	Jury & Court Duty	193.00		\$7,189.45		6012 Social Security	\$76,118.33
9105	Industrial Accident Leave	0.00		\$0.00		6013 Golden Handshake	\$0.00
9108	Family Sick Leave	133.00		\$4,954.39		TOTAL (Schedule 1)	\$389,662.50
9121	Comp Time Usage	0.00		\$0.00			
	TOTAL	3,714.18		\$138,357.12			

ADD: FRINGE BENEFITS

TOTAL BENEFITS

ALL PLANNING STAFF  
SALARIES & WAGES  
Amount  
\$968,655.17  
\$0.00  
\$6,119.89  
\$974,775.06  
LESS: Paid Leaves  
(\$138,357.12)  
TOTAL DIRECT (Schedule 1)  
\$836,417.94

TOTAL BENEFITS  
TOTAL DIRECT SALARIES & WAGES  
FRINGE BENEFIT RATE

\$528,019.62  
\$836,417.94  
63.13%

	Reg Hrs	O/T Hrs
Full Time Employees	26,003.43	26.00
Extra Help Employees	543.50	0.00
Total Hours Road Employees	26,546.93	26.00

Full Time hrs-Stand by 26,003.43

Supporting Documentation:

FY2017 Timecard Audit Trail - All Paid Leave Hours  
FY2017 Timecard Audit Trail - Extra Help Employees Hours  
FY2017 Timecard Audit Trail - Full-Time Employees Hours  
FY2017 Expense OGL

**TULARE COUNTY RESOURCE MANAGEMENT AGENCY -PLANNING BRANCH**  
**RECONCILIATION OF COST PLAN VS TRIAL BALANCE CAFR**  
**FOR FY2019 (BASED ON FY2017 ACTUAL EXPENDITURES**  
**AS OF JUNE 30, 2017**

Schedule 5

	ICRP FOR FY2019 SCHEDULE 1	TRIAL BALANCE AT JUNE 30, 2017	CAFR JUNE 30, 2017
DIRECT COSTS:			
Salaries & Wages	\$777,791	\$974,775	
Fringe Benefits	\$495,445	\$389,663	
Other Direct Costs	(\$355,777)		
INDIRECT COSTS	\$583,014		
NON-LABOR EXPENDITURES		\$136,035	
PUBLIC WAYS AND FACILITIES			
CAPITAL OUTLAY			
<b>TOTAL</b>	<b>\$1,500,473</b>	<b>\$1,500,473</b>	<b>\$0</b>

General Fund not listed by Dept or Units