



**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: Public Works Branch Indirect Cost Rate Proposal

REQUEST(S):
That the Board of Supervisors:

Authorize the submittal of the 2018/19 Public Works Branch 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. The Tulare County Resource Management Agency (RMA) submits to the California Department of Transportation (CalTrans) its ICRP every December as part of a strategic initiative to help reduce expenses and enhance revenues for the Public Works Branch.

The 2017/2018 approved ICRP rate by Caltrans was 50.60%. 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 for \$600,000 in indirect costs related to federal-aid/or State funded projects. The actual amount received was \$637,289. An additional \$435,572 in indirect costs reimbursements related to Measure R Local projects was recovered for work on those projects in 2017/2018, as a result of the ICRP.

Proposal

SUBJECT: Public Works Branch Indirect Cost Rate Proposal

DATE: December 4, 2018

Submit the 2018/2019 Public Works 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 \$3,572,219 and estimated direct salaries and wages of \$8,768,437. Using these estimates our derived ICRP rate for FY 2019 is 40.74%.

The formula to arrive at the proposed ICRP Rate of 40.74 % 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:

40.74% (Rate) = \$3,572,219 (Indirect Costs) ÷ \$8,768,437 (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 2018/2019 projected project expenditures, the estimated amount of reimbursement of indirect costs is approximately **\$875,000**. A detailed list of the eligible budgeted projects for which reimbursement will be sought, which are estimated to occur in FY 2019, is included as Attachment "B."

Conclusion

Based on this report, it is respectfully requested that the Board authorize the submittal of the Public Works 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 County's Strategic Business Plan. Applied here, the ICRP is intended to improve organizational performance by adding cost recovery opportunities for RMA's Public Works Branch, thereby helping to strengthen the Road Fund budget and to make more revenue available for projects.

SUBJECT: Public Works Branch Indirect Cost Rate Proposal
DATE: December 4, 2018

ADMINISTRATIVE SIGN-OFF:



Sherman Dix
Assistant Director – Fiscal Services



Reed Schenke, P.E.
Director

cc: County Administrative Office

Attachment(s):
Attachment "A" - Public Works Branch 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 THE PUBLIC WORKS) Resolution No. _____
BRANCH INDIRECT COST RATE)
PROPOSAL)

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

* * * * *

That the Board of Supervisors:

Authorized the submittal of the 2018/19 Public Works Branch Indirect Cost Rate Proposal by the Resource Management Agency to the affected public agencies.

ATTACHMENT A

TULARE COUNTY RESOURCE MANAGEMENT AGENCY -PUBLIC WORKS BRANCH - ROAD FUND
 FY 2018/19 INDIRECT COST PROPOSAL

	Actual FY2017	ICRP	Proposed FY2019
Calculated Indirect Cost Rate	40.26%		40.74% ^A ÷ ^B
Indirect Carry Forward			
Indirect Costs - From Sch 1	\$3,551,196	Carry Forward (From FY2017)	21,023
Total Indirect Costs	3,551,196	Estimated Indirect Costs (from FY2017 Full Year Costs)	\$3,551,196 From Schedule 1
Recovered Costs		Total Estimated Indirect Costs	\$3,572,219 ^A
Direct Salaries and Wages + Fringe Benefits - (From Sch 1) (*Approved Rate)	\$8,768,437	Estimated Direct S&W + FB	\$8,768,437 ^B From Schedule 1
Total Recovered Indirect Costs	3,530,173		
Indirect Carry Forward	21,023		
Calculated Fringe Rate		Fringe	57.27% ^C ÷ ^D
Total Fringe Benefit (Sched 4)	\$3,571,841.50	Fringe Carry Forward	\$42,732.85
Salries and Wages (*Approved Fringe Rate)	\$6,310,995.43	Estimated Fringe Benefit	\$3,571,841.50 From Schedule 4
Total recovered Fringe Benefit	\$ 3,529,108.65		
Fringe Carryforward	\$42,732.85	Estimated Fringe + Carry Forward	\$3,614,574.35 ^C

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		\$ 500,000	\$ 670,000	\$ 670,000		
Bridge A424@Traver Canal	\$ 50,000		\$ 10,000		\$ 200,000	\$ 15,000			\$ 275,000	\$ 275,000		
Bridge M348@S. Fork Kaweah	\$ 50,000		\$ 20,000		\$ 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@Wutchurna 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	\$ 2,000		\$ 17,000	\$ 223,000	\$ 197,422		\$ 25,578
Bridge A416 Revegetation	\$ 4,500				\$ 30,000				\$ 35,000	\$ 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	\$ 68,000		\$ 10,000		\$ 120,000				\$ 198,000	\$ 198,000		
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			\$ 115,000	\$ 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		
Earlmar 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		
Earlmar 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		
Wellsworth Elementary Sidewalk Improvemer	\$ 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 \$ 2,151,000

Calculated ICRP 40.74% (from Schedule 1)

Estimated Reimbursement of Indirect Cost \$ 876,307

Attachment C

COMPLETE PUBLIC WORKS BRANCH ICRP FY 2019

Full Packet

10 Pages

ICAP/ICRP SUBMISSION CERTIFICATION

Tulare County Resource Management Agency Public Works 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*	7/1/18 to 6/30/19	40.74%	Public Works Branch
Fringe Benefit**	7/1/18 to 6/30/19	57.27%	Public Works Branch

* 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 Carry forward:

FY 2019 Estimated Indirect Costs	\$3,551,196
FY 2017 Carry Forward	<u>\$ 21,023</u>
FY 2019 Estimated Indirect Costs	\$3,572,219

FY 2019 Estimated Direct Salaries and Wages (or applicable base)	\$8,768,437
FY 2019 Indirect Cost Rate (Exhibit A)	40.74%
Fringe Benefits:	
FY 2019 Estimated Total Fringe Benefits	\$3,571,842
FY 2017 Carry Forward	<u>\$ 42,732</u>
Estimated Fringe Benefits	\$3,614,574
FY 2019 Estimated Total Salaries and Wages	\$6,310,995
FY 2019 Fringe Benefits Rate (Schedule 4)	57.27%

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: 11/12/12

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
PUBLIC WORKS BRANCH-ROAD FUND
INDIRECT COST PROPOSAL
FOR FY 2019

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	5,576,043	\$734,952	from Sch 2	from Sch 4 \$6,310,995
Fringe Benefits	3,192,394	\$379,448	from Sch 2	from Sch 4 \$3,571,841
SUBTOTAL	\$8,768,437	\$1,114,400		\$9,882,837
7004 Clothing & Personal Supplies	\$32,651	0		\$32,651
7005 Communications	\$31,470	17,054		\$48,525
7007 Food	\$30	174		\$203
7009 Household Expense	\$22,372	5		\$22,377
7011 Unemployment Insurance	\$0	21,048		\$21,048
7021 Maintenance-Equip	\$990,180	1,200		\$991,380
7024 Maintenance-Bldg	\$10,064	0		\$10,064
7027 Memberships	\$0	6,268		\$6,268
7036 Office Supplies	\$5,854	76,873		\$82,727
7043 Prof & Special	\$7,214,471	9,882		\$7,224,353
7059 Publications & Legal Notices	\$9,356	0		\$9,356
7061 Rent & Lease Equip	\$18,702	0		\$18,702
7065 Small Tools & Instruments	\$59,497	1,046		\$60,543
7066 Special Dept Exp	\$2,995,451	2,730		\$2,998,181
7073 Training	\$4,188	8,554		\$12,742
7074 Transportation & Travel	\$14,375	5,935		\$20,309
7075 Tuition Reimbursement	\$0	0		\$0
7081 Utilities	\$91,496	0		\$91,496
7082 HWY Lighting	\$193,358	0		\$193,358
7106 Gas & Oil	(\$27,262)	0		(\$27,262)
7115 Credit Card Gasoline	\$20,452	0		\$20,452
7407 Contributions to Other Agcy	\$0	0		\$0
7410 Undesignated Fees-State	\$489	0		\$489
7423 Rights of Way	\$1,907,424	0		\$1,907,424
8326 Other Equipment	\$310,946	0		\$310,946
8346 Heavy Vehicles/Equipment	\$538,739	0		\$538,739
8348 Trailers	\$0	0		\$0
8349 Trucks	\$0	0		\$0
9100 Operating Transfer Out	\$0	0		\$0
9300 Workers Comp Ins	\$481,776	61,230		\$543,006
9302 Property Ins	\$19,482	0		\$19,482
9303 Gen Liab Ins	\$1,074,790	0		\$1,074,790
9307 Data Processing	\$263	335,631		\$335,893
9310 ADP PR/HR	\$0	31,590		\$31,590
9311 Bldg Maint Services	\$76,308	16,267		\$92,574
9312 Utilities Services	\$0	86,651		\$86,651
9313 Custodial Services	\$0	17,977		\$17,977
9314 Grounds Services	\$8,307	49,751		\$58,057
9316 Serv from Other Dept	\$6,056	3,275		\$9,331
9318 Radio Services	\$73,183	0		\$73,183
9319 Mtrpl Operations	\$414,853	0		\$414,853
9321 Print	\$14,397	136		\$14,533
9322 Mail	\$0	358		\$358
9323 Copier	\$0	3,429		\$3,429
9328 Phone Bills	\$0	34,577		\$34,577
9329 Charges from RMA Admin	\$23,975	1,206,594		\$1,230,569
9332 Co Counsel Charges	\$460	0		\$460
9333 Serv from Other Dept	\$116,749	28,448		\$145,197
9334 Cowcap	\$0	387,788		\$387,788
9335 GIS	\$0	0		\$0
9336 Courier	\$0	4,336		\$4,336
9337 Property Mgmt	\$134,365	17,605		\$151,970
9342 Sheriff Engraving	\$86	385		\$471
SUBTOTAL	\$16,889,350	\$2,436,796	\$0.00	\$19,326,145
TOTAL	\$25,657,786	\$3,551,196	\$0.00	\$29,208,982
FY 2017 CARRY FORWARD		21,023	Per CAFR at 6/30/17	\$29,182,000
CALCULATED INDIRECT COST RATE		40.74%		\$26,982 variance

TULARE COUNTY RESOURCE MANAGEMENT AGENCY
 PUBLIC WORKS BRANCH-ROAD FUND
 POSITIONS WITH INDIRECT SALARIES AND BENEFITS

Class	Position Description	Reg Hrs	O/T Hrs	Applied Labor	Indirect Salaries	Indirect PTO and Benefits		
Full Time Employees								
99900	Asst RMA Dir - Public Works	427.50	0.00	48,942.38	27,701.81	18,065.50		
99900a	Asst RMA Dir - Public Works	0.00	0.00	0.00	0.00	0.00		
99900m	Asst RMA Dir - Public Works	0.00	0.00	0.00	0.00	0.00		
210	Accountant I	805.00	0.00	27,315.46	17,991.75	9,323.71		
220	Accountant II	987.75	28.75	38,885.66	25,609.81	13,275.85		
230	Accountant III	187.25	3.50	8,065.25	5,311.96	2,753.30		
1810	Analyst-Staff Services I	298.25	0.00	9,902.17	6,521.88	3,380.30		
1820	Analyst-Staff Services II	0.00	0.00	0.00	0.00	0.00		
1830	Analyst-Staff Services III	0.00	0.00	0.00	0.00	0.00		
33330	Office Assistant III	807.75	0.25	19,193.50	12,519.49	6,674.01		
98020	IT Document Specialist II	286.00	0.00	12,482.89	8,142.61	4,340.28		
81000	Chief Engineer	2,334.50	0.00	222,083.12	132,344.36	71,162.01		
81000P	Chief Engineer--10%	0.00	0.00	0.00	0.00	0.00		
87500	Grants Specialist	806.50	0.00	38,442.30	25,315.69	13,126.62		
92720	Land Surveyor II	79.25	0.00	4,043.84	2,582.91	1,377.69		
92730	Land Surveyor III	171.50	5.50	14,710.72	7,327.12	3,907.92		
5102	Deputy County Surveyor	0.00	0.00	0.00	0.00	0.00		
6162	County Surveyor	328.00	0.00	38,497.56	19,812.98	12,898.13		
8500	Safety & Personnel Specialist	1,801.00	0.00	87,614.14	57,142.69	30,471.45		
90800	Transportation Svs Coordinator	1,356.50	0.00	86,881.26	51,636.52	27,528.07		
91200	Road Use Inspector	1,870.00	0.00	83,425.40	44,752.92	23,856.48		
20210B	Engineer I - B	0.00	0.00	0.00	0.00	0.00		
20210	Engineer I	480.50	13.50	27,752.24	15,440.36	8,213.34		
20220	Engineer II	633.25	23.50	35,485.94	22,630.06	12,114.85		
20230	Engineer III	1,021.80	0.00	81,374.17	45,158.06	24,068.39		
20340P	Engineer IV - P	0.00	0.00	0.00	0.00	0.00		
20340	Engineer IV	393.60	0.00	28,162.81	18,179.74	9,747.63		
50610	Engineering Technician I	1,280.25	18.50	43,139.20	28,133.45	15,005.75		
50720A	Engineering Technician II	0.00	0.00	0.00	0.00	0.00		
50720	Engineering Technician II	1,812.50	31.50	99,066.01	48,278.36	25,772.37		
50830	Engineering Technician III	2,570.50	14.50	138,563.55	73,697.03	39,314.84		
50840	Engineering Technician IV	142.50	1.50	8,240.59	4,830.60	2,574.65		
				Full time Employee Total	20,881.65	141.00	1,202,270.16	701,062.14
Extra Help Employees								
53402	EH Engineering Aide I	1,267.00	6.00	19,530.97	18,635.71	273.52		
50612	EH Engineering Technician I	0.00	0.00	0.00	0.00	0.00		
50832	EH Engineering Technician III	26.00	0.00	930.94	708.76	10.18		
54602	EH Office Asst I	0.00	0.00	0.00	0.00	0.00		
54802	EH Office Asst II	1,078.50	0.00	14,756.73	14,545.81	210.92		
				Extra Help Employee Total	2,371.50	6.00	35,218.64	33,890.28
				Employee Total	23,253.15	147.00	1,237,488.80	734,952.42
				Employee Total	20,881.65	141.00	1,202,270.16	701,062.14

Supporting Documentation :

Timecard Audit Trail

**TULARE COUNTY RESOURCE MANAGEMENT AGENCY
PUBLIC WORKS BRANCH-ROAD FUND
NON-LABOR INDIRECT COSTS FY2017**

Object	Description	Non-Labor Expenditures
7004	Clothing & Personal Supplies	\$0.00
7005	Communications	\$17,054.27
7007	Food	\$173.65
7009	Household Expense	\$4.80
7011	Unemployment Insurance	\$21,048.00
7021	Maintenance-Equip	\$1,200.01
7024	Maintenance-Bldg	\$0.00
7027	Memberships	\$6,267.97
7036	Office Supplies	\$76,873.07
7043	Prof & Special	\$9,882.14
7059	Publications & Legal Notices	\$0.00
7061	Rent & Lease Equip	\$0.00
7065	Small Tools & Instruments	\$1,045.55
7066	Special Dept Exp	\$2,729.65
7073	Training	\$8,554.33
7074	Transportation & Travel	\$5,934.75
7075	Tuition Reimbursement	\$0.00
7081	Utilities	\$0.00
7082	HWY Lighting	\$0.00
7106	Gas & Oil	\$0.00
7115	Credit Card Gasoline	\$0.00
7407	Contributions to Other Agcy	\$0.00
7410	Undesignated Fees-State	\$0.00
7423	ROW	\$0.00
8300	FA	\$0.00
9100	Operating Transfer Out	\$0.00
9300	Workers Comp Ins	\$0.00
9302	Property Ins	\$0.00
9303	Gen Liab Ins	\$0.00
9307	Data Processing	\$335,630.51
9310	ADP PR/HR	\$31,590.07
9311	Bldg Maint Services	\$16,266.92
9312	Utilities Services	\$86,651.08
9313	Custodial Services	\$17,976.61
9314	Grounds Services	\$49,750.57
9316	Serv from Other Dept	\$3,275.11
9318	Radio Services	\$0.00
9319	Mtrpl Operations	\$0.00
9321	Print	\$136.28
9322	Mail	\$357.76
9323	Copier	\$3,428.56
9328	Phone Bills	\$34,577.48
9329	Charges from RMA Admin	\$1,206,593.95
9332	Co Counsel Charges	\$0.00
9333	Serv from Other Dept	\$28,448.11
9334	Cowcap	\$387,788.00
9335	GIS	\$0.00
9336	Courier	\$4,336.40
9337	Property Mgmt	\$17,605.00
9342	Sheriff Engraving	\$385.00
Total		\$2,375,565.60

Supporting Documentation : FY2017 Budget Expenditure Partial Summary Reports -Undistributed Engineering (UDE) and Administration
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TULARE COUNTY RESOURCE MANAGEMENT AGENCY
 PUBLIC WORKS BRANCH-ROAD FUND
 PAID LEAVES AND BENEFITS COSTS

Indirect Costs for FY2019 based on Actual FY2017 Expenditures

Proj#	PAID LEAVES Description	HOURS		ALL ROADS STAFF PAID LEAVES		Object	Description	ACTUAL FY2017 Amount
		ACTUAL FY2017	FY2017	FY2017	FY2017			
9100	Personal Holiday	904.00	\$22,939.79	6003	Other Pay Types			\$167,361.02
9101	Holiday Leave	9,189.33	\$233,187.24	6004	Benefits			\$951,793.39
9102	Personal Sick Leave	6,397.75	\$162,348.47	6006	Sick Leave Buy Back			\$35,520.70
9103	Vacation	17,354.91	\$440,395.93	6011	Retirement County Portion			\$856,202.03
9104	Jury & Court Duty	399.25	\$10,131.32	6012	Social Security			\$546,794.54
9105	Industrial Accident Leave	2,993.65	\$75,966.47	6013	Golden Handshake			\$4,769.00
9108	Family Sick Leave	1,543.05	\$39,156.23		TOTAL			\$2,562,440.68
9121	Comp Time Usage	996.04	\$25,275.38					
	TOTAL	39,777.98	\$1,009,400.82					
ADD:	FRINGE BENEFITS		\$2,562,440.68					
	TOTAL BENEFITS		\$3,571,841.50					

Object	Description	ACTUAL FY2017 Amount	ALL ROADS STAFF SALARIES & WAGES
6002	Over Time	\$343,700.35	
6005	Extra Help	\$264,789.16	
	TOTAL	\$7,320,396.25	
LESS:	Paid Leaves	(\$1,009,400.82)	
	TOTAL DIRECT	\$6,310,995.43	

	Average (Salaries/FT Hrs)	\$25.38
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Supporting Documentation :
 FY2017 Timecard Audit Trail - Paid Leaves (900) for Divisions
 FY2017 Timecard Audit Trail - Full Time Employee Hours
 FY2017 Timecard Audit Trail - Stand By Hours
 FY2017 Timecard Audit Trail - Extra Help Hours
 FY2017 Expense OGL

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

Schedule 5

	ICRP FOR FY2017 SCHEDULE 1	TRIAL BALANCE AT JUNE 30, 2017	CAFR JUNE 30, 2017
DIRECT COSTS:			
Salaries & Wages	\$5,576,043	\$7,320,396	
Fringe Benefits	\$3,192,394	\$2,562,441	
Other Direct Costs	\$16,889,350		
INDIRECT COSTS	\$3,551,196		
NON-LABOR EXPENDITURES		\$19,326,145	
PUBLIC WAYS AND FACILITIES			\$17,266,000
CAPITAL OUTLAY			\$11,916,000
TOTAL	\$29,208,982	\$29,208,982	\$29,182,000
variance:Review CAFR adj info	(\$26,982)	(\$26,982)	