

FRESNO LAFCO FINAL FY15-16 BUDGET SUMMARY					
Revised: 4/20/15; Inclusive of 3/15 Financial Statement					
#	REVENUE SUMMARY	Approved 2014/2015 Budget	Actual to Date	Estimate to Close FY 14/15	Final 15/16 Budget
10100	ALLOCATION COUNTY	197,805	197,805	197,805	186,645
10200	ALLOCATION CITIES	197,805	197,805	197,805	186,645
10300	APPLICATION FEES	30,000	59,532	60,000	40,000
10400	MSR PREPARATION	0	10,726	10,726	0
10500	CONTRIBUTION FROM LEGAL RESERVE	10,000	10,000	10,000	0
10600	MSR CONSULTANT CONTRACTS	0	0	0	0
10700	MSR CONTRACT ADMINISTRATION	2,901	0	0	0
10800	SPECIAL HEARINGS	0	0	0	0
10900	MISC. RECEIPTS	0	0	1,000	0
	AVAILABLE FUND BALANCE	53,452	0	0	35,190
Total		491,963	475,868	477,336	448,480
#	EXPENDITURE SUMMARY	Approved 2014/2015 Budget	Actual to Date	Estimate to Close FY 14/15	Final 15/16 Budget
51000	EXPENDITURE - OFFICE OPERATIONS	107,114	72,819	97,041	99,845
52000	EXPENDITURE - PERSONNEL	311,489	203,897	280,585	290,835
53000	EXPENDITURE - CONSULTING SERVICES	73,360	21,342	27,156	57,800
Total		491,963	298,057	404,783	448,480

REVENUE

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10000	REVENUE - DESCRIPTION	Approved 2014/2015 Budget	Actual to Date	Estimate to Close FY 14/15	Final 15/16 Budget
10100	ALLOCATION COUNTY	197,805	197,805	197,805	186,645
10200	ALLOCATION CITIES	197,805	197,805	197,805	186,645
10300	APPLICATION FEES	30,000	58,932	60,000	40,000
10400	MSR PREPARATION	0	10,726	10,726	0
10500	CONTRIBUTION FROM LEGAL RESERVE	10,000	10,000	10,000	0
10600	MSR CONSULTANT CONTRACTS	0	0	0	0
10700	MSR CONTRACT ADMINISTRATION	2,901	0	0	0
10800	SPECIAL HEARINGS	0	0	0	0
10900	MISC. RECEIPTS	0	600	1,000	
	AVAILABLE FUND BALANCE	56,353	0	0	35,190
Total Revenue		494,864	475,868	477,336	448,480

EXPENDITURE - OFFICE OPERATIONS

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51000 EXPENDITURE - OFFICE OPERATIONS	Approved 14/15 Budget	Actual to date	Estimate to Close FY14-15	Final 15/16 Budget
51010 Office Operations Expense	6,000	3,541	4,721	5,200
51020 Office Lease	30,915	22,097	29,462	32,290
51030 Telecommunications	1,405	980	1,306	3,005
51040 Liability Insurance	13,490	12,230	16,307	13,500
51060 Copier Maintenance-Equipment	700	0	0	600
51080 Postage	4,000	1,537	2,049	3,500
51090 PeopleSoft HR Service	400	130	173	0
51100 PeopleSoft Financial Charges	660	378	504	600
51110 Data Processing Charges	19,221	13,458	17,944	11,844
51120 Publication & Legal Notices	3,000	787	1,049	2,000
51130 Postage Equipment Rental	260	202	270	312
51140 Staff Mileage	0	0	0	540
51150 Commission Hrg Expenses	6,500	5,510	7,346	6,000
51160 Commission and Staff Education	8,000	4,051	5,401	6,000
51170 Contingency Fund Expenses	3,000	50	17	3,000
51180 Professional Memberships	6,563	6,663	8,883	7,454
51190 Fixed Assets (Office Furniture)	3,000	1,207	1,610	3,000
51195 Fixed Asset (Office Furniture) Depreciation	0	0	0	1,000
Total Office Operations	107,114	72,819	97,041	99,845

EXPENDITURE - PERSONNEL

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52000	EXPENDITURE - PERSONNEL	Approved 14/15 Budget	Estimate to Close FY 14/15		Final 15/16 Budget
52100	Executive Officer				
52110	Salary	100,000	95,000	-5,000	100,000
52120	Car Allowance	6,000	6,000	0	6,000
52130	Worker's Comp	720	600	-120	600
52140	Unemployment Insurance	846	846	0	850
52150	Retirement Contribution	7,500	7,500	0	10,000
52160	OASDI Contribution	7,300	7,300	0	5,595
52170	Health Insurance Contribution	8,430	8,734	304	8,430
52180	Life Insurance.	292	36	-256	93
52195	Benefit Administration	110	0	-110	120
	Subtotal	131,198	126,386	-4,812	131,688
52200	Clerk				
52210	Salary	62,000	62,000	0	62,000
52215	Vacation/Sick Leave Payout	15,000	0	-15,000	0
52230	Workers Comp Contribution	720	600	-120	600
52240	Unemployment Insurance	846	630	-216	850
52250	Retirement Contribution	4,650	0	-4,650	6,200
52260	OASDI Contribution	4,743	3,731	-1,012	3,087
52270	Health Insurance Contribution	8,290	8,789	499	8,300
52280	Life Insurance	292	42	-250	93
52295	Benefit Administration	110	9,562	9,452	120
	Subtotal	96,651	85,353	-11,298	81,250
52300	LAFCo Analyst II				
52410	Salary	55,000	55,000	0	55,000
52430	Workers Comp Contribution	720	600	-120	600
52440	Unemployment Insurance	846	1,191	345	151
52450	Retirement Contribution	4,125	0	-4,125	5,500
52460	OASDI Contribution	4,257	4,156	-101	658
52470	Health Insurance Contribution	8,290	7,726	-564	5,820
52480	Life Insurance	292	63	-229	48
52495	Benefit Administration	110	110	0	120
	Subtotal	73,640	68,846	-4,794	67,897
52500	Extra Help	5,000	0		10,000
52600	Intern	5,000	0		0
Total Personnel		311,489	280,585		290,835

Expenditure - Consulting Services

Revised: 4/20/15; Inclusive of 3/15 Financial Statement

53000	EXPENDITURE - CONSULTING SERVICES	14/15 Budget	Actual to Date	Estimate to Close FY 14/15	Final 15/16 Budget
53100	Payroll Services	1,500	1,904	2,900	3,000
53200	Independent Financial Audit	7,000	0	0	10,000
53300	Bookkeeping Service	3,000	1,671	2,500	2,500
53310	General Accounting/Auditor	3,000	1,809	2,800	3,000
53400	Fresno County Assessor	4,500	3,025	4,500	4,500
53500	LAFCo Counsel	50,000	11,385	12,000	30,000
53600	Fresno County Elections	600	492	656	1,000
53700	Fresno County Health	1,760	1,056	1,800	1,800
53800	Special Counsel	2,000	0	0	2,000
Total Consultant Expenses		73,360	21,342	27,156	57,800

Expenditure - Consulting Services

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53000	EXPENDITURE - CONSULTING SERVICES	14/15 Budget	Actual to Date	Estimate to Close FY 14/15	Final 15/16 Budget
53100	Payroll Services	1,500	1,904	2,900	3,000
53200	Independent Financial Audit	7,000	0	0	10,000
53300	Bookkeeping Service	3,000	1,671	2,500	2,500
53310	General Accounting/Auditor	3,000	1,809	2,800	3,000
53400	Fresno County Assessor	4,500	3,025	4,500	4,500
53500	LAFCo Counsel	50,000	11,385	12,000	30,000
53600	Fresno County Elections	600	492	656	1,000
53700	Fresno County Health	1,760	1,056	1,800	1,800
53800	Special Counsel	2,000	0	0	2,000
Total Consultant Expenses		73,360	21,342	27,156	57,800