

FRESNO LAFCo FINAL FY18-19 BUDGET SUMMARY

Updated 4-26-18

#	REVENUE SUMMARY	Approved FY 17/18 Budget	Actual To Date	Final Estimate to Close FY 17/18	Final FY 18-19 Budget
10100	ALLOCATION COUNTY	181,110	181,110	181,110	195,008
10200	ALLOCATION CITIES	181,110	181,110	181,110	195,008
10300	APPLICATION FEES	40,000	120,240	137,040	45,000
10700	MSR CONTRACT ADMINISTRATION	0	0	0	0
10800	SPECIAL HEARINGS	0	0	0	0
10900	MISC. RECEIPTS	0	0	0	0
	AUTH. FUND BALANCE CONTRIBUTION	171,375	0	24,872	114,011
	Total	573,596	482,460	524,133	549,026
#	EXPENDITURE SUMMARY				
51000	EXPENDITURE - OFFICE OPERATIONS	93,366	71,752	86,225	99,038
52000	EXPENDITURE - PERSONNEL	379,730	281,808	362,381	381,014
53000	EXPENDITURE - CONSULTING SERVICES	100,500	41,916	58,726	68,974
	Total	573,596	395,476	507,332	549,026

FRESNO LAFCo FINAL FY18-19 BUDGET SUMMARY

REVENUE

Updated 4-26-18

10000	REVENUE - DESCRIPTION	Approved FY 17/18 Budget	Actual To Date	Final Estimate to Close FY 17/18	Final FY 18-19 Budget
10100	ALLOCATION COUNTY	181,110	181,110	181,110	195,008
10200	ALLOCATION CITIES	181,110	181,110	181,110	195,008
10300	APPLICATION FEES	40,000	120,240	137,040	45,000
10400	MSR PREPARATION	0	0	0	
10600	MSR CONSULTANT CONTRACTS	0	0	0	0
10700	MSR CONTRACT ADMINISTRATION	0	0	0	0
10800	SPECIAL HEARINGS	0	0	0	0
10900	MISC. RECEIPTS	0	0	0	0
	AUTH. FUND BALANCE CONTRIBUTION	171,375	0	24,872	114,011
	Total Revenue	573,595	482,460	524,133	549,026

**FRESNO LAFCo FINAL FY18-19 BUDGET SUMMARY
EXPENDITURE - OFFICE OPERATIONS**

Updated 4-26-18

51000 EXPENDITURE - OFFICE OPERATIONS	Approved FY 17/18 Budget	Actual to date	Final Estimate to Close FY 17/18	Final FY 18-19 Budget
51010 Office Operations Expense	4,500	2,522	3,500	4,000
51020 Office Lease	41,488	29,653	41,488	43,000
51040 Liability Insurance	14,300	12,139	12,140	13,000
51060 Copier Maintenance-Equipment	600	493	600	600
51080 Postage	2,500	2,822	3,000	3,000
51120 Publication & Legal Notices	2,000	3,719	3,200	2,500
51130 Postage Equipment Rental	350	168	200	320
51140 Staff Mileage	405	235	745	500
51150 Commission Hearing Expenses	5,909	5,358	5,909	6,899
51160 Commission and Staff Education/Training	6,000	6,979	7,130	13,852
51170 Contingency Fund Expenses	3,000	0	0	3,000
51180 Professional Memberships	8,314	7,664	8,314	8,367
51190 Fixed Assets (Furniture, other LAFCo assets)	3,000	0	0	0
51195 Fixed Asset Depreciation	1,000	0	0	0
Total Office Operations	93,366	71,752	86,225	99,038

52000 EXPENDITURE - PERSONNEL	Approved FY 17/18 Budget	Actual to Date	Final Estimate to Close FY 17/18	Final FY 18-19 Budget
52100 Executive Officer				
52110 Salary	115,500	91,042	115,000	120,000
52120 Car Allowance	6,000	4,500	6,000	6,000
52130 Worker's Comp	1,155	627	1,200	1,200
52140 Unemployment Insurance	350	302	350	600
52150 Retirement Contribution	11,550	8,625	11,550	12,000
52160 SS & Medicare	9,240	6,194	9,240	9,600
52170 Health Insurance Contribution	9,949	6,798	9,949	9,819
52180 Life Insurance/Disability	110	93	110	120
52195 Benefit Administration	120	0	0	0
Subtotal	153,974	118,181	153,399	159,339
52700 Office Assistant				
52710 Salary	44,000	29,473	38,404	40,324
52730 Workers Comp Contribution	440	209	300	403
52740 Unemployment Insurance	350	314	350	202
52750 Retirement Contribution	4,400	2,933	3,840	4,032
52760 SS & Medicare	3,520	1,484	3,072	3,226
52770 Health Insurance Contribution	11,010	7,741	7,608	9,950
52780 Life Insurance/Disability	100	37	83	100
52795 Benefit Administration	120	0	0	0
Subtotal	63,940	42,192	53,657	58,237
52400 Senior LAFCo Analyst				
52410 Salary	63,000	45,573	58,179	61,088
52430 Workers Comp Contribution	630	314	700	611
52440 Unemployment Insurance	350	308	350	305
52450 Retirement Contribution	6,300	4,200	5,818	6,109
52460 SS & Medicare	5,040	3,338	3,338	4,887
52470 Health Insurance Contribution	7,857	5,799	7,857	7,350
52480 Life & Disability Insurance	65	48	65	100
52495 Benefit Administration	120	0	0	0
Subtotal	83,362	59,580	76,306	80,450
52300 LAFCo Analyst II				
52310 Salary	45,000	32,769	44,841	47,083
52320 Overtime	0	0	0	1500
52330 Workers Comp Contribution	450	224	350	471
52340 Unemployment Insurance	350	379	380	235
52350 Retirement Contribution	4,500	3,000	4,484	4,708
52360 SS & Medicare	3,600	2,341	3,600	3,767
52370 Health Insurance Contribution	7,651	5,578	7,651	7,350
52380 Life & Disability Insurance	65	37	65	75
52395 Benefit Administration	120	0	120	0
Subtotal	61,736	44,328	61,492	65,190
52500 Extra Help	0	0	0	0
52600 Intern				
52610 Salary	15,000	15,780	15,780	16,000
52630 Workers Comp Contribution	168	119	119	168
52640 Unemployment Insurance	350	420	420	350
52650 Retirement Contribution	0	0	0	0
52660 SS & medicare	1,200	1,207	1,207	1,280
52670 Health Insurance Contribution	0	0	0	0
52680 Life and Disability Ins.	0	0	0	0
52695 Benefit Admin	0	0	0	0
Subtotal	16,718	17,527	17,527	17,798
Total Personnel	379,730	281,808	362,381	381,014

FRESNO LAFCo FINAL FY18-19 BUDGET SUMMARY

Expenditure - Consulting Services

Updated 4-26-18

53000	EXPENDITURE - CONSULTING SERVICES	Approved FY 17/18 Budget	Actual To Date	Final Estimate to Close FY 17/18	Final FY 18-19 Budget
53100	Payroll Services	2,000	1,093	1,457	2,200
53200	Independent Financial Audit	10,000	2,485	10,000	5,000
53300	Bookkeeping Service	2,250	1,657	2,209	2,400
53310	Fr Co Accounting/Auditor	4,655	2,919	3,892	5,000
53400	Fr Co Assessor/Recorder	6,000	3,400	4,533	6,200
53500	LAFCo Counsel	22,000	7,209	9,612	20,000
53600	Fr Co Elections	250	0	0	250
53700	Fr Co Env Health	2,112	1,584	2,112	2,200
53800	Special Counsel	2,000	0	0	0
53920	Reimbursements Billed	0	0	0	0
51030	Fr Co Telecommunications	5,000	0	0	0
51100	Fr Co PeopleSoft Financial Charges	1,200	122	162	500
51110	Fr Co Data Processing Charges	23,033	17,400	23,199	25,224
53910	Fr Co GIS Services	20,000	1,549	1,549	0
53930	HR Consultant	0	2,500	2,500	0
	Total Consultant Expenses	100,500	41,916	58,726	68,974

FRESNO LAFCo FINAL FY18-19 BUDGET SUMMARY		
Net Operating Expense/City/County Contribution Calculation		
	Approved FY 17/18 Budget	Final FY 18-19 Budget
Proposed Gross Operating Expenses		
Gross County Contribution	573,596	549,026
Gross Cities' Contribution	286,798	274,513
	286,798	274,513
Adjustments		
Estimated fee revenue	40,000	45,000
Proposed fund balance contribution	171,375	114,011
Net Operating Budget	362,221	390,015
Estimated Adjusted County/Cities Contribution		
(The final amount to be determined by the County Auditor)		
Estimated Net County Contribution	181,110	195,008
Estimated Net Cities' Contribution	181,110	195,008