

Becky Van Wyk Interim Retirement Administrator FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

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DATE:

May 7, 2014

TO:

Trustees

**Board of Retirement** 

FROM:

Becky Van Wyk

Interim Retirement Administrator

**SUBJECT:** Draft Budget 2014-15

Attached is the first draft of the Administrative Budget for 2014-15. It continues with the "Base Budget" concept formalized for the 2013-14 budget. As you may recall, this concept is driven by the "same as previously authorized" level of operations. Adjustments against actual and budgeted amounts are displayed. Most of the changes are due to contracts, projects, Board initiatives, or changes in cost to payroll and operating expenditure categories that are not under our control.

The "Base" level of projected expenditures is what is deemed consistent with the expected level of operations and effort, based on Board directives, contracts, continuing contracts, or expected inflation.

The changes include a contingency of \$100,000 to address the possible relocation/expansion of the administrative office, the addition of a "Retirement Accounting Technician" series to replace the Account Clerk series, the conversion of an extra-help position to a permanent position and the addition of one Retirement Accounting Technician position.

#### <u>Contingency</u>

A contingency of \$100,000 has been included in the Professional Services line-item as a reserve for costs associated with the potential relocation of the FCERA office. This amount may prove to be unnecessary or may prove to be insufficient depending on how the High Speed Rail project plays out.

#### **New Classification**

The Retirement Services Technician series differs from the Account Clerk series in that it focuses more on the technical and analytical aspects of the job duties to be performed, rather than duties that are more clerical in nature.

The job requirements of the Accounting and Benefits Units within FCERA are unique and continue to become more highly specialized. Today's support staff must possess the technical abilities to develop specialized skills in order to effectively assist in meeting the needs and goals of management and the constantly changing reporting requirements. These abilities cover a wide range of duties, but most commonly include an understanding of FCERA's accounting software program and pension administration system, the County's People Soft systems, the ability to analyze custodial banking reports, investment manager reports, and multiple payroll systems, and assist the Accountants with the completion of the financial statements in a timely manner. I have attached the draft job descriptions for both a Retirement Services Technician I and II. Please note that the County of Fresno will need to complete a job assessment and salary survey before the position will be included in the County's Salary Resolution.

We expect that this classification will serve as a promotional opportunity for clerical staff meeting the experience and education requirements and would be able to tackle the more complex technical functions freeing up the Accountants and Retirement Coordinators to do the more difficult tasks.

#### Conversion of Extra Help to Permanent

FCERA's staff complement has always included 1-3 extra-help positions to aid in special projects, clearing excess workload, and compensate for extended absences. We have determined that one of the extra-help positions is actually needed on a permanent basis as we have kept this position filled and busy with special projects and operation overflow for a number of years. The budget recommends that this position be made a permanent position.

#### New Position

The complexities of the reporting requirements for FCERA continue to expand. With the new pension administration system, general ledger, expanded and modified investment managers, and custodial bank changes, staff is constantly called on to reconcile, remap, and revamp computer systems and reports. We believe that adding another technical position in this unit will relieve some of the stress currently being shouldered by the small unit. We have evaluated the needs of the unit and determined that a technical position would appropriately complement the unit. The budget recommends the addition of one Retirement Services Technician.

Thank you.

Salaries & Employee Benefits

Projected Costs and Base Budget
Fiscal Years 2013-14 and 2014-15

**Salaries & Employee Benefits Projected Budget** 

Fiscal Year 2013-14

### FCERA Retirement Administration Budget Worksheet - Fiscal Year 2013-14

#### Summary of Adopted to Actual for FY 2013-14 to Base Request for FY 2014-15

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Accou	Account Description	Adopted Budget 2013- 14	Actual Expendtures at 2/2/14	Projected Expenditures 2/3/14 through 6/30/14	Total Actual Projected Expenditures	(Over)/Under Budget	Adjustment to 2013-14 Total Actual Projected		Change from 2013- 14 Actual	Base for 20 Approved 2013		Notes	Change Items	Budget 2014-15
6100	Salaries - Regular	1,279,500	681,999	488,615	1,170,614	108,886	156,586	1,327,200	13%	47,700	4%	Account Clerk/Retirement Accounting Technician	29,700	1,356,900
6100	Auto Allowance	6,200	3,788	2,368	6,156	44	44	6,200	1%		0%	county determined		6,200
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6300	Salaries - Overtime	63,100	23,183	50,408	73,591	(10,491)	78,009	151,600	106%	88,500	140%			151,600
6350	Unemployment Insurance	2,000	1,990	-	1,990	10	(1,190)	800	-60%	(1,200)	-60%	county determined		800
6400	County Retirement	655,100	365,202	225,970	591,172	63,928	164,528	755,700	28%	100,600	15%	based on salaries	14,200	769,900
6500	FICA Contribution	106,100	49,710	45,967	95,677	10,423	16,423	112,100	17%	6,000	6%	based on salaries	2,200	114,300
6550	Workers' Compensation	5,200	5,212	97	5,309	(109)	291	5,600	5%	400	8%	county determined		5,600
6600	Group Health Insurance	178,900	84,436	79,364	163,800	15,100	12,700	176,500	8%	(2,400)	-1%	county determined	8,400	184,900
6650	Management Life and Disability Insurance	1,600	709	443	1,152	448	448	1,600	39%		0%	county determined	<u> </u>	1,600
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**Salaries & Employee Benefits Base Budget** 

Fiscal Year 2014-15

FCERA Retirement Administration Buriget VivolAchent - Base Budget and Request for Figual Year 2014 15

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Account Clerk 11	29,666	20,230	-		88		-	29,968	29,968	5,554	5,554	-	-	-	764./1	F	11,732		202	515	5.820	UL0,2			22.868	58.390
Account Clerk III	35,818	98,958	36 36					36,958	36,958	5,570	5,570	-	18,874				L	١.	537	617	5,820	2,610			34,379	76,907
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Supervising Accountant	73,814	74,098						74,098	1	4,008	4,008	-	37.842		-				4.8-3	1 133		2.610	54		59.952	138 058
Retirement Coordinator I	31,408	31,529	-	1	91			31,685	1	8,911	8.911	-				<u></u>		Ì.,	517	586	5,820	2,480	42		26.500	67,196
Retrement Coordinator 1	31,408	31,529		ij	g.			31,728	31,728	12,493	12,493				7.		11,892	3,281 2,	2,742	641	5,820	2,480	42		26.898	71,119
Retirement Coordinator 11	4	42,726		7	4			45,540	_	17,971	17,971	+	23,308		2000				2004	922	5,820	4	-		38,713	102,324
Rement Coordinator III	-	44,192	44,702	24 040	25			45,044	45,044	17,972	17,972	-	24 044		27.603		1	4,720 3	3,944	834	0,000	2,480	-	-	39,439	103,105
Retirement Coordinator III		ļ		L	2 5		١.,	47 081	<u>ا_</u>	10.593	10.593	<u></u>	24044	ļ	1	-		ļ	3.576	838	5820	-			30 144	OS RAR
Retrement Coordinator	ŀ	The second secon		L			-		L						-	-	-	1								
Supervisor Office Serietant I	52,088	53,192	53,192	92	· ·		+	53,192	53 192	17,952 2 567	17,952	1	-	25,676	-	+	1	5,500 4,	1,411	1,032	5,820				42,439	113,583
Admin Services Assistant	51,012	51,208			2 150		1	51,674	51,874	, cont	283		26,492		-				3,216	752	2900				36,112	87,986
Assistant Relirement	91.364	- 01 715	91 715	15.	2521		 	103 372	104 372		283		297.52				-	10.689	409	1 450	5 B20	2.480	64		80.019	183 301
Percelly Manager		72.49	-Congarina a ria	1				79,556	79,556		268		46,629					Ц	4,902	1,154	5,820	2.530	42		03,571	143,127
Analyst	71,994	72,271	72,271	7				72,271	72,271		288		36,909					7,473 4,	4,481	1,048	5,820	2,480	45		58,541	130,812
Administrator	135,000	135,519		19		6.180		141,699	141.689		Ш					54,087		14,652 7.	7,254		5,820				84,156	225,855
Contract Reception	40,269	- 20,135	20,135	35			20,135		1	4,182	4.182	-		-					-			-				24,317
Contract Regrement Coordinator (2)	104,250	- 34,750	34,750	20			34,750																			34,750
Department Aflocales: Benefits								broker norm				798							5,640					2,876	9,314	9.314
Extra Help Account Clerk	B 25,636	12,867		57.	<u>.</u>		12,867												,	187					(87	13,054
Extra Help Retrement		7.808		5			7 #0R													315					115	6013
Office Assistant I (wocant)		10,920	10.920	1	29-			10,948	10,949				-			-	4,104	1,132	879	150	2,910	1,305			10,289	21,238
Patrament Coordinator 1		30.563			ŧ			39.804	30.604		,						11,470	3.164	1.807	444	2.910	1,305			21,190	51,794
Systems and Procedures Analyst	-	39.487			89			39 540	39.540	and the same of th	44.						14.820	4.088 2	2.451	573	2.910	1,305	45		26.333	65.873
						907.0		1				1				1		<u>ا</u> ا		}					2000	100
	6//754	1	1,373,207 1	20,041	411 2,521	0,100	00000			01,097	4-	96/	**************************************	49'0'D	can'ac	1	70,470		80'7' 2'08		10//051	007 RC	210	4,070	1004,900,1	140'610'7
	avtra baln	11 158 375	T		200	+	+	1	-	-		-		1	-	-			+	Ī		-		-		
	The same	112,000	1			A		-	1			-		-		-	-						-			

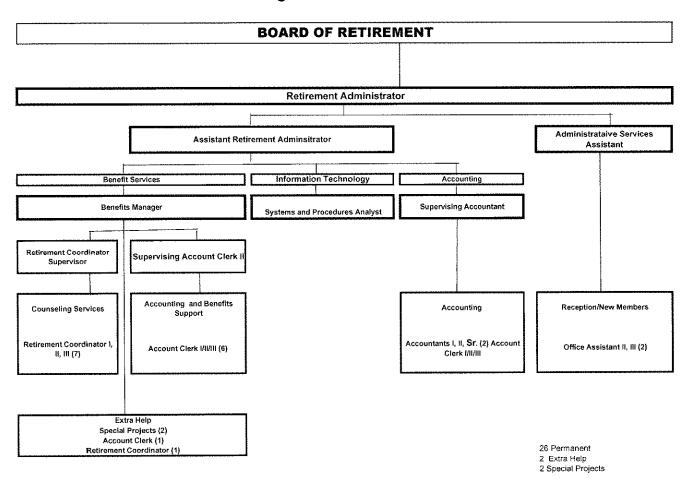
## FCERA Retirement Administration Budget Worksheet - Base Budget and Request for Placet Year 2014-15

																	0.400			0.100		2500	6550	2500	6800	6600	6600	6870		
Titte	Annual Salary as of PPE 771.14	ala baran ara da	Səlary 7/1/14- 6/30/15	Total Ani		Projected CPA	Car Allowance	Grand Total Extra Help	6100 Grand Total Sataries	Salaries for retirement base	Overtime	6800	Grand Total overfirms	Mgmt Life: Disab	илетр!оуте п	Refirement (ter 1)	Retrement (ter ≟)	Retirement (ter 3)	Refrement (ter 4)	Retrement (ter 5)	POB	CASD1	workers compensatio 5	6500 e.usojpa/y	At History	Health Ins Bene Co-erage	Flex Fee	Benellts Admin	Total Benefits	Total Salaries and Benefits for Full Year
			261 work days			2.5%	\$ 6,180				requested by supes			\$ 288		51,07%	48 27%	47.33%	38.17%	37.48%	10.34%	6.20%		1.45%	\$ 5,820	\$2460/\$2610				4
Retirement Accounting Technician	30,446		15,282	15,	382				15,282	15,282										5,728	1,580	947		222	2,910	1,305	21		12,713	27,995
Account Clerk III	28,756	<u>-</u>	14,433	14,	133				14,433 29,715	14,433 29,715	-	-							-	5,409 11.137	1,492 3,072	895 1,942		209 431	2,910 5,820	1,305 2,610	21 42		12,241 24,954	26,674 54,669
201 4-15 actual budgel								75,650	1,383,074	1,363,074	151,597		151,597	1,584	798	422,457	25,676	39,095	54,087	87,607	140,940	92,119	5,640	22,205	142,690	41,895	420	2,876	1,079,939	2,670,260
2014-15 Base budget (rounded)								75,700	1,333,400				151,600	1,600	800	422,400	25,700	39,100	54,100	7€,500	137,960	90,300	5,600	21,800	136,500	1	400	2,900	1,055,200	2,615,900
Requested increase	year		yee for 1/2						29.700				6	0	0	0	0	0		11,100	3,100	1,800	0	400	5,800	2,600	С	0	24,800	54,500
Adjusted 2014-15 Base budget (rounded)	** Two peop	ie/four mor	nths to aid in im	lementation	folean-up of Pr	us .		73,700	1,363,100		0	0	151,600	1,600	500	472,400	25,700	39,100	54,100	87,600	141,600	92,100	5,600	22,200	142,600	41,900	400	2,900	1,080,000	2,670.400

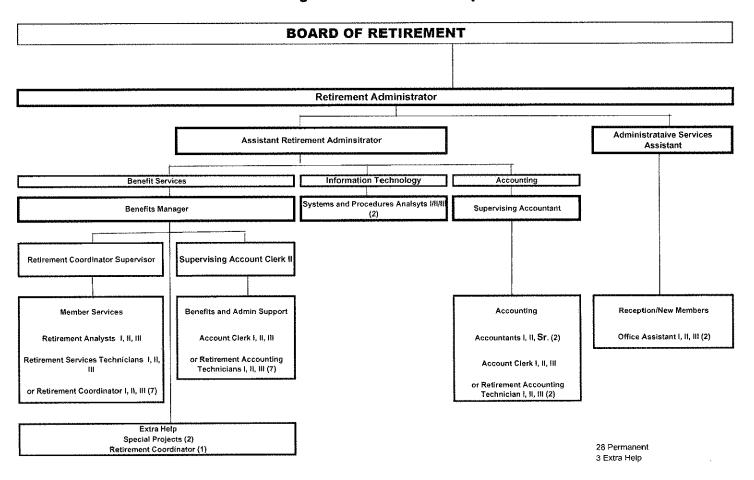
g. inelikrementlichkeftbudget ihrms 20140403. Salary Schedule for Board 2014. Base 2014-15

Retirement Administration Current And Proposed
Organization Charts and Staffing History

#### **FCERA Organizational Chart - Current**



#### **FCERA Organizational Chart - Proposed**



FCERA
Retirement Administration Staffing History

	Retirement Administrator	Chief Accountant	Assistant Retirement Administrator	Administrative Secretary (1)	Administrative Secretary/ Administrative Assistant (1)	Systems & Procedures Analyst	Supervising Accountant (effective 2006-07)		Supervising Account Clerk II	Account Clerk I, II, III	Account Clerk I, II, III/ Refirement Accounting Technician I, II, III	Retirement Supervisor	Benefits Manager	Retirement Coordinator Supervisor	į.	Retirement Coordinator I, II, III/ Retirement Analyst I, II, III/Retiremen t Services Technician	Office Assistant I, II, III	Total	Board Approval Date
FY 2002-03	1 (new)	1		1 (new)		1 (new)		4 (1 new)		1	i.	1			5		1 (new)	17	2002
FY 2003-04	1	1		1		1		3	l	3 (2 new)		1			5	1	2 (1 new)	19	2003
FY 2004-05	1	1		1		1		3		2		1			6 (1 new)	<u> </u>	2	19	2004
FY 2005-06	1		1	1		1		3		2			11		6	1	2	19	2005
FY 2006-07	1		1	1		1	1 (reclass)	2		5 (3 new)			1		6	i	2	20	2006
FY 2007-08	1		1	1		1	1	2	L	5			1		6	1	2	21	2007
FY 2007-08 (mod)	1		1	1		1	1	, 2		7 (2 new)			1		6		2	24	2008
FY 2008-09	1	, ,	1	1		1	1	2	1	7			1	1 (new)	6		2	25	2009
FY 2009-10	1		1	1		1	1	2	1	7			1	1	6		2	25	2009
FY 2010-11	1		1	1		1	1	2	1	7			11	1	6	6	2	25	2010
FY 2011-12	1		1		1	1	1	2	1	7			1	1	6	6	2	25	2011
FY 2012-13	1		1		1	1	1	2	1	7			1	1	6	6	2	25	2012
FY 2013-14	1		1		1 1	2 (1 new)	1	2	1				1	1		7 (1 new)	2	26	2013
FY 2014-15	1		1		1	2	1	2	1		9 (2 new)		1	1		7	2	28	
r; replacee with Admir	nistrative Services	Assistant (20	13-14	1			1	1			<u> </u>	1	<u></u>	1		<u>}</u>		t	<u></u>

# Services and Supplies Portion of Budget Worksheet Fiscal Year 2014-15

#### FCERA Retirement Administration Budget V/orksheet - Fiscal Year 2013-14

#### Summary of Adopted to Actual for FY 2013-14 to Base Request for FY 2014-15

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Column 2	Column 1	Column 7		Column 7	Column 7	Column 9			Column 12 + Column
				Column 2	Column 4	Column 4		Column 4	Column 1	Column 1			7 Cosum
			FY 2013-14				FY 20	14-15				Pro	psed
	Adopted Budget 2013-	Actual Expendiures	Projected Expenditures 2/19/14 through	Total Actual Projected	(Over)/Under	Adjustment to 2013-14 Total Actual	Base Budget	Change from 2013-		2014-15 vs 1 2013-14		Change	Budget 2014
Ascount Description	14	at 2/18/14	6/30/14	Expenditures	Budget	Projected	2014-15	14 Actual	But	dget	Notes	Items	15
Telephones	9,690	5,431	3,197	8,628	1,062	772	9,400	9%	(290)	-3%			9,400
Liability Insurance	126,690	9,633	116,398	126,031	649	5,269	131,300	4%	4,620	4%			131,300
Maintenance - Bldgs and Grounds	26,337	18,514	7,592	26,106	231	(1,206)	24,900	-6%	(1,437)	-5%			24,900
Memberships	7,165	7,215	-	7,215	(50)	(15)	7,200	0%	35	0%			7,200
General Operating Expense	83,926	35,822	48,185	84,007	(81)	7,793	91,800	9%	7,874	9%			91,800
County Messenger Service	2,730	1,587	1,143	2,730	-	570	3,300	21%	570	21%	county determined		3,300
Postage	16,926	14,549	11,402	25,951	(9,025)	4,449	30,400	17%	13,474	80%			30,400
ITSD - HR Charges	5,241	2,767	2,474	5,241		(441)	4,800	-8%	(441)	-8%	county determined		4,800
ITSD - PS Financials Charges	15,497	8,660	6,837	15,497	-	(597)	14,900	-4%	(597)	-4%	county determined		14,900
Professional Expenses	765,281	275,208	307,830	583,038	182,243	474,662	1,057,700	81%	292,419	38%			1,057,700
ITSD Charges	137,417	88,334	63,096	151,430	(14,013)	170	151,600	0%	14,183	10%	county determined		151,600
Board Stipend	20,394	6,500	3,300	8,800	11,594	3,200	12,000	36%	(8,394)	-41%			12,000
Training and Travel - Staff	45,800	11,661	15,337	26,998	18,802	10,302	37,300	38%	(8,500)	-19%			37,300
Training and Travel - Board	61,350	17,648	9,200	26,848	34,502	34,552	61,400	129%	50	0%			61,400
Utilities	23,784	13,323	9,435	22,758	1,026	2,942	25,700	13%	1,916	8%			25,700
Security Services	7,932	7,185	3,593	10,778	(2,846)	5,222	16,000	48%	8,068	102%			16,000
Fixed Assets	10,000		10,000	10,000			10,000	0%		0%			10,000
Total Administrative Expenditures	1,366,150	523,037	619,019	1,142,056	224,094	547,644	1,689,700		323,550				1,689,700
Excluded IT costs	4,175,439	1,383,725	2,423,904	3,807,629	<u> </u>	<b> </b>	1,778,400						1,778,400
Depreciation	170,814	85,408	85,408	170,816	(2)	184	171,000						171,000
Total Administrati⊮e and Excluded Expenditures	5,712,403	1,992,170	3,128,331	5,120,501	224,092	547,828	3,639,100		323,550			-	3,639,100
Total Administrative Expenditures less Depreciation							1,689,700		323,550				2,013,250

#### Fresno County Employees' Retirement Association Calculation of Estimated Maximum Administrative Budget For Budget Year 2014-15

	Actu 6/	otal Accured rial Liability at 30/13 (GC 580.2(a)(1))	` ´c	\$2,000,000 + COLA (GC 580.2(a)(2))	Adı	ts excluded from ministrative Budget		Base for lculation (2)
		C §31580.2 694,780,000	G( \$	C §31580.2 2,154,045			COLA 2010	\$ 2,000,000 0.01
Basis points Additional Money		0.002100					New Base 2011- 12 budget COLA 2011	\$ 2,020,000 0.03
Maximum Administrative Budget	\$	9,859,038	\$	2,154,045			New Base 2012- 13 budget COLA 2013	\$ 2,080,600 0.02
Estimated Salaries and Benefits	\$	2,670,400	\$	2,670,400			New Base 2013- 14 budget COLA 2014 New Base 2014-	\$ 2,122,212 0.015
Estimated Services and Supplies		1,689,700		1,689,700			15 budget	\$ 2,154,045
Computer software, hardware, and computer technology computer services						1,778,400		
Total Estimated Budget		4,360,100	-\$	4,360,100	\$	1,778,400	-	
Basis Points		0.000929		2.024145			=	
Total Amount Base Budget is Under (Over) Maximum Allowable by Law	<u>\$</u>	5,498,938	\$	(2,206,055)	\$	1,778,400		

excluded costs

	_	Adopted 2013-14	Adjusted opted 2013-	Actual as of 2/18/14	Percentage Expended as of 2/18/14	ojected 2013- 14		Budget 14-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Replacement Computers, printers and monitors	8300	7,000	\$ 7,000	6,629	95%	\$ 6,629	\$	7,530	14%	8%
New monitors and T-bars to allow dual monitor setup	8300			-	0%	ŭ				U%
Replacement PAS and New EDMS		2,764,050	2,764,050	1,195,290	43%	2,764,050	1,5	500,177	-46%	
Ecopy ScanStation Upgrade	8300		•		0%	-		6,494		
Consulting Services on New Pensions Administration System		1,014,950	 1,014,950	176,806	17%	 1,014,950		258,150	-75%	-75%
Peter Stalder, Software Maintenance (contracted \$1500 per month, reduced to \$1000 July 1)	7297	12,000	12,000	5,000	42%	12,000		6,000	-50%	-50%
Wyatt Workorders	7297	10,000	10,000		0%	10,000		-		
	-	\$ 3,808,000	\$ 3,808,000	\$ 1,383,725	36%	\$ 3,807,629	\$ 1,7	778,351	-53%	-53%
							\$ 1,7	78,400		

#### Depreciation

·	Adopted 2013- 14	Adjusted Adopted 2013- 14	Actual as of 12/31/2013	Percentage Expended as of 12/31/2013	Projected 2013-	Base Budget 2014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Charged to accounts	170,814	170,814	85,408	50%	170,816	170,816	0%	0%
		-	-	0%	-		0%	0%
		-	-	0%	-	~		
	\$ 170,814	\$ 170,814	\$ 85,408	50%	\$ 170,816	\$ 170,816	0%	0%
Depreciation						\$ 171,000		

#### Fresno County Employees' Retirement Association 2013-14 Administrative Budget Services and Supplies

	Approved Budget FY 2013-14	Adjusted Adopted 2013-14	Actual Expenditures as of 2/18/14	Percentage Expension as of 2/18/14	Projected Expenditures 2013-14	(Over)-Under Adjusted Budget (Projected to Budgeted)	FY 2014-15 Base Budget	Increase: (Decrease) from Prior Year (Request to Base Budget)	FY 2014-15 Budget Variance Year to Year (Base Budget to Budgeted)			Budget Committee Recommendation	committee	variance
7040:Telephones	9,690	9,630	5.431	56%	8,629	1.062	9.400	(290)		772	8,950%		9,400	741101100
7101 Liability Insurance	126,680	126,680	9.633	8%	126.031	649	131,300	4,620	3 650%	5.269	4.180%		131,300	
7220 Maintenance - Bldgs and Grounds	26,337	26,337	18,514	70%	26,106	231	24,900	(1,437)		(1,206)	-4.620%		24,900	
7250 Memberships	7,165	7,165	7.215	101%	7,215	(50)	7,200	35		(15)	-0.210%		7.200	
7265 General Operating Expense	83,926	83,926	35,822	43%	84.007	(81)	91,800	7,874	9.380%	7.793	9.250%	25,000	116,800	25,000
7266 County Messenger Service	2,730	2,730	1,567	58%	2,730	-	3,300	570	20.880%	570	20.880%		3,300	
7269 Postage	15,926	16,926	14,549	86%	25,951	(9.025)	30,400	13,474	79.610%	4,449	17.140%		30,400	-
7286 ITSD - HR Charges	5,241	5,241	2,767	53%	5,241	-	4,800	(441)	-8.410%	(441)	-8.410%		4,600	
7287 ITSD - PS Financials Charges	15,497	15,497	8,660	56%	15,497	-	14,900	(597)	-3.850%	(597)	-3.850%		14,900	
7295 Professional Expenses	765,281	690,281	275,208	40%	583,038	107,243	1,057,700	367,419	53.230%	474,662	81.410%		1,057,700	-
7296 ITSD Charges	137,417	137,417	88,334	64%	151,430	(14,013)	151,600	14,183	10.320%	170	0,110%		151,600	-
7411 Board Stipend	20,394	20,394	5,560	27%	8,800	11,594	12,000	(8,394)	-41.160%	3,200	36,360%		12,000	-
7415 Training and Travel - Staff	45,800	45,800	11,661	25%	26,998	18,802	37,300	(8,590)	-18.560%	10,302	33.160%		\$7,300	
7417 Training and Travel - Board	61,350	61,350	17,648	22%	26,848	34,502	61,400	50	0.090%	34.552	128.690%		61,400	
7430 Utilities	23,784	23,784	13,323	56%	22,758	1,026	25,700	1,916	8.060%	2,942	12.930%		25,700	-
7611 Security Services	7,932	7,932	7,185	91%	10,778	(2,846)	16,000	8,068	101.710%	5,222	48.450%		16.000	-
5300 Fixed Assets	10,000	10,000	٠.	0%	10,000	-	10,000		0.000%		0.000%		10,000	-
	1,366,150	1,291,150	523,037	j	1,142,056	149,094	1,689,700	398,560		547,644			j	
Depreciation (non cash transaction)	170,814	170,814	85,408		170,816	(2)	171,000	186	0.110%	184	0.110%		171,000	
Excluded IT costs	4.175,489	3,808,000	1 383 725	36%	3,807,629	371	1,778,400	(2,029,600)	-53.300%	(2,029,229)	-53 290%		1,778,400	
~~~	5,712,403	5,269,964	1,992,170	35%	5,120,501	149,463	3,639,100	-1,630,864	-30.950%	-1,481,401	-28.930%	***************************************	3,639,100	
								<b></b>						

Account 7040 - Telephones

	dopted 013-14	Α	djusted dopted 013-14	ual as of /18/14	Percentage Expended as of 2/18/14	ojected 013-14	Base Budget 2014-15	-	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Land Line	\$ 4,333	\$	4,333	\$ 2,246	52%	\$ 3,850	4,235	(1)	10%	-2%
Wireless	5,357		5,357	3,185	59%	\$ 4,778	5,117	(1)	7%	-4%
									0% 0% 0%	0% 0% 0%
Budgeted Total - Telephones	\$ 9,690	\$	9,690	\$ 5,431	56% ]	\$ 8,628	\$ 9,352 \$ 9,400	 	8%	-3%

(1) 10% increase budgeted

Account 7101 - Liability Insurance

	Adopted 2013-14	Adjusted Adopted 2013-14	Actual as of 2/18/14	Percentage Expended as of 2/18/14	Projected 2013-14	Base Budget 2014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Fiduciary Liability Insurance	\$ 116,178	\$ 116,178	\$ -	0%	\$ 116,178	\$ 118,502 (1)	2%	2%
Liability Insurance - Property	6,448	6,448	6,161	96%	6,161	6,777 (2)	10%	5%
Property Insurance - building	3,834	3,834	3,472	91%	3,472	3,819 (2)	10%	0%
General Liability (County Charge)	220	220		0%	220	2,241 (3)	919%	919%
	\$ 126,680	\$ 126,680	\$ 9,633	8% <del>-</del>	\$ 126,031	\$ 131,339	4%	4%
Budget Total - Liability Insurance						\$ 131,300		

(1) Proposed at 102% of projected

Account 7220 - Maintenance - Buildings and Grounds

Includes 7345	Adopted 2013-14	Adjusted Adopted 2013-14	Actual as of 2/18/14	Percentage Expended as of 2/18/14	Projected 2013-14	Base Budget 2014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Janitorial (contract price \$1199 X 12)	\$ 15,850	\$ 15,850	\$ 9,592	61%	14,388	\$ 14,388	0%	-9%
Yard Service	3,905	3,905	3,550	91%	3,550	3,905	10%	0%
Other	6,000	6,000	5,032	84%	7,585	6,000	-21%	0%
Pest Control (\$48.51 X 12) (month to month agreement)	582	582	340	58%	583	582	0%	0%
	\$ 26,337	\$ 26,337	\$ 18,514 - \$ 18,514	70%	\$ 26,106	\$ 24,875	-5%	-6%
Budgeted Total - Maintenance - Buildings and Grounds						\$ 24,900		
Detail - Other Costs Plumbing A/C filters and fans A/C repair Other	<b>-</b> 7345 7345		Actual \$ 462 447 674 1,615	estimated 462 2,297 674 1,000	500 3500 1000 1000			
Door and Alarm Repairs Projector Lift Repair Replace light bulbs Security System test	7345 7345		659 366 771 38 \$ 5,032	1,977 366 771 38 \$ 7,585	\$ 6,000			

Account 7250 - Membership

Account 1200 - Weinbership	dopted 013-14	Α	djusted dopted 013-14	ual as of /18/14	Percentage Expended as of 2/18/14	ojected 013-14	e Budget 014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
State Association of County Retirement Systems	\$ 4,000	\$	4,000	\$ 4,000	100%	\$ 4,000	\$ 4,000	0.00%	0%
CalAPRS	2,000		2,000	2,000	100%	\$ 2,000	2,000	0.00%	0%
GFOA (2)	420		420	420	100%	\$ 420	420	0.00%	0%
International Federation of Employee Benefit Plans (reduced to one membership)	295		295	295	100%	\$ 295	295	0.00%	0%
NCPERS	450		450	500	111%	\$ 500	500	0.00%	11%
									0%
	\$ 7,165	\$	7,165	\$ 7,215	101%	\$ 7,215	\$ 7,215	0%	1%
				\$ 7,215		\$ 7,215			

Budgeted Total - Memberships

\$ 7,200

Amounts estimated based on actual current year expenditures.

Account 7265 - General Operating Expense

Account 7200 - deficial operating Expense	Adopted 2013-	Adjusted Adopted 2013-14	Actual as of 2/18/14	Percentage Expended as of 2/18/14	Projected 2013- 14	Base Budget 2014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Office Supplies (paper, toner)	\$ 13,746	\$ 13,746	\$ 10,287	75%	\$ 17,635	\$ 19,399	0% 10%	0% 41%
Copier maintenance and copies	2,444	2,444	2,585	106%	4,431	4,874	10%	99%
Printing - Annual Report, Comprehensive Annual Financial Report, Deferred and District Benefit Statements, Election Notice <sup>1</sup>	26,962	26,962	7,430	28%	24,720	25,203	2%	-7%
Printing - Other	961	961	7,721	803%	25,400	25,927 (1)	2%	2598%
Storage - offsite	7,500	7,500	1,820	24%	4,080	7,500	84%	0%
Miscellaneous Items	30,175	30,175	4,642	15%	5,958	6,765 (2	) 14%	-78%
Subscriptions	2,138	2,138	1,337	63%	1,783	2,138 (3	) 20%	0%
				0%	ya.	-	0%	0%
	\$ 83,926	\$ 83,926	\$ 35,822	43%	\$ 84,007	\$ 91,806	9%	9%
Total Expenditures			\$ 35,822		\$ 84,007	\$ 91,800		
Budgeted Total - Office Expense						φ 31,000		
(3) subscriptions: Public Retirement Journal Fresno Bee	Actual as of 2/18/14 950 138	Projected 2013-14 950 165	Base Budget 2014-15 950 260	-				

Management Briefing Communications Briefings HR SPECIALIST GFOA Government Newsletter	249	139 139 249 250	139 200 200 275
	\$ 1,337	\$ 1,892	\$ 2,024
(1) printing			
Election Notices	1986	1986	735
Newsletter Retired Member handbook (reprints)	3211 232	12844 2000	14128 1000
Active member handbook (reprints)	1656	5000	6000
CAFR/PAFR COLA Letter Benefit Statements Business cards	0 0 345	1000 0 1200 690	1100 0 1320 920
	7,430	24,720	25,203
pay stubs	17	32	11
envelopes comment sheets	274	548 100	603 110
			-
Total Printing	291 7,721	680 25,400	724 25,927

0			
	Actual as of	Projected 2013-	Base Budget
(2) misc	2/18/14	14	2014-15
offsite			
educational			
summit	924	924	1800
CAFR and			
PAFR			
application	1090	1090	1090
wire transfer			
fee	70	120	150
shredding	130	223	446
relocation			
costs	447	447	0
name plates,			
plaques	32	32	50
mail slot	168	168	0
repair printer	218	218	0
other	117	998	500
library			
additions	196	196	2500
mini recorder	136	136	0
microwave and			
refrigerator	249	249	50
surge			
protectors,			
oven cart	594	594	0
printer	108	400	0
keurig coffee			
machine	163	163	179
	\$ 4,642	\$ 5,958	\$ 6,765

Account 7266 - Interoffice Messenger Service

Account 7200 - Interoffice Messenger Service	Adop	ted 2013- 14	Α	djusted dopted 013-14	ual as of 18/14	Percentage Expended as of 2/18/14	ted 2013- 14	Budget 14-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Cost provided by County	\$	2,730	\$	2,730	\$ 1,587	58%	2,730	\$ 3,344 •	0% 22%	0% 22%
	\$	2,730	\$	2,730	\$ 1,587	58%	\$ 2,730	\$ 3,344	22%	22%
Total Expenditures					\$ 1,587		\$ 2,730			
Budgeted Total - Office Expense								\$ 3,300		

<sup>\*</sup> Cost provided by County

Account 7268 - Postage

	Adopted 2013-14	Adjusted Adopted 2013-14	Actual as of 2/18/14	Percentage Expended as of 2/18/14	Projected 2013-14	Base Budget 2014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
	\$ -	\$ ~	\$ -	0%	\$ -	\$ -	0%	0%
Normal Postage	8,577	8,577	5,364	63%	\$ 9,195	9,471 (2	2) 3%	10%
Mailing Election Notices	787	787	1,438	183%	\$ 1,438	1,200	-17%	52%
Overnight delivery to the Board	11	11	-	0%	\$ -	-	0%	-100%
Overnight delivery	-	w	616	0%	\$ 1,056	1,088 (2	3%	0%
Annual report, District and Deferred Benefit Statements, newsletters, hb letter	7,551	7,551	7,131	94%	\$ 14,262	18,688 (1	) 31%	147%
Public Requests for Information	-	-	-	0%	\$ -		0%	0%
	\$ 16,926	\$ 16,926	\$ 14,549	86%	\$ 25,951	\$ 30,447	17%	80%
Budgeted Total - Postage						\$ 30,400		

<sup>(1)</sup> Additional \$3000 included to accommodate potential separate mailing of annual report and COLA letter

<sup>(2)</sup> Increased by 3.0% to account for potential cost increases

Account 7286 - ITSD HR Charges

	lopted 013-14	A	djusted dopted 013-14	⊔al as of /18/14	Percentage Expended as of 2/18/14	ojected 013-14	-	Budget 14-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Charges provided by County of Fresno	\$ 5,241	\$	5,241	\$ 2,767	53%	\$ 5,241	(1)	\$ 4,812	-8%	-8%
Budgeted total - ITSD HR Charges	\$ 5,241	\$	5,241	\$ 2,767	53%	\$ 5,241	<b>.</b> :	\$ 4,812 4,800	-8%	-8%

Based on the number of employees per ITSD (1) Expenditures limited to amount budgeted for year

Account 7287 - ITSD Financials Charges

		opted 13-14	Α	djusted dopted 013-14	ual as of /18/14	Percentage Expended as of 2/18/14	rojected 1013-14	-	e Budget 014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Charges provided by County of Fresno	\$ 1	5,497	\$	15,497	\$ 8,660	56%	\$ 15,497	(1)	\$ 14,859	-4%	-4%
	\$ 1	5,497	\$	15,497	\$ 8,660	56%	\$ 15,497	<i>,</i>	\$ 14,859	-4%	-4%
Budgeted total - ITSD Financials Charges							 	_	\$ 14,900		

Based on number of transactions recorded on PeopleSoft Financials per ITSD (1) Expenditures limited to amount budgeted for year

Account 7295 - Professional Expenses

Account 7295 - Professional Expenses	Adopted 2013- 14	Adjusted Adopted 2013- 14	Actual as of 2/18/14	Percentage Expended as of 2/18/14	Projected 2013-	Base Budget 2014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted	
Actuarial Services	100,000	100,000	30,029	30%	60,058	100,000	67%	0%	(39,942)
Board Member Elections ( Retired 2013-14; Safety and General 2014-15)	16,000	16,000	·	0%	**************************************	22,250	-100%	39%	(22,250)
County Counsel	130,000	130,000	70,433	54%	130,804	120,000	-8%	-8%	10,804
Disability Applications (copy service, doctors)	60,000	60,000	32,488	54%	55,694	60,000	8%	0%	(4,306)
Disability Hearings (Doctors, Travel, Court Reporter, Hearing Officer) (1 completed 2013- 14)	25,000	25,000	28,810	115%	28,810	115,000	299%	360%	(86.190)
Small World Death Audit Services	1,023	1,023	930	91%	930	1,030	11%	1%	(100)
Financial Audit	60,500	60,500		0%	60,500	80,000	32%	32%	(19,500)
Disability Settlement Attorney Fees  IRS Tax Determination Letter and Voluntary				0%		-	-100%	100%	
Compliance Program Application	20,000	20,000		0%			-100%	-100%	
Other/digitize microfiche Pension Disbursing (State Street/Northern			497	0%	497	100,000	* 20021%	100%	(99,503)
Trust) 1	124,000	124,000	36,858	30%	135,000	135,000	0%	9%	
Personnel Services (recruitments, agenda item review, reclass/reorg)	5,000	5,000	6,232	125%	12,464	5,000	-60%	0%	7,464
Reed Smith - Other issues	115,000	115,000	31,922	28%	63,844	100,000	57%	-13%	(36,156)
Renew e-Copy Maintenance	500	500		0%	500	500	0%	0%	<u>.</u>
SCS - G/L Licensing Agreement	1,928	1,928		0%	1,928	1,928	0%	0%	
Review of Disability Process	10,000	10,000	187	2%	187	10,000	5248%	0%	(9,813)
On-Base licensing Agreement (10/13-12/14)	21,330	21,330	31,322	147%	31,322	31,964	2%	50%	(642)
Relocation (reimbursement expected for \$5000)/Contingency		<u> </u>	5,500	0%	500	100,000			(99,500)
Actuarial Audit	75,000			0%		75,000		· · · · · · · · · · · · · · · · · · ·	
	\$ 765,281	\$ 690,281	\$ 275,208	40%	\$ 583,038	\$ 1,057,672	81%	53%	(399,634)
Total Expenditures Budgeted Total - Professional and Legal		7295	\$ 275,208		\$ 583,038	\$ 1,057,700			<b>(\$</b> ((399,634))
1									

<sup>1</sup>Cost to process payroll and issue accounts payable checks is not charged directly to FCERA but is absorbed by the interest apportionment.

<sup>\*</sup> continued initiative

Account 7296 - ITSD Charges

	Adopted 2013-14	Adjusted Adopted 2013-14	Actual as of 2/18/14	Percentage Expended as of 2/18/14	Projected 2013-14	Base Budget 2014-15	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
ITSD Charges	\$ 137,417	\$ 137,417	\$ 88,334	64%	\$ 151,430	\$ 151,620	0% 0%	0% 10%
	\$ 137,417	\$ 137,417	\$ 88,334	64%	\$ 151,430	\$ 151,620	0%	10%
Budgeted total - ITSD Charges						\$ 151,600		