

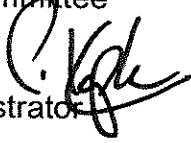


Phillip Kapler  
Retirement Administrator

FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION  
BOARD OF RETIREMENT  
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**DATE:** 23 MAY 13

**TO:** Alan Cade, Chair  
Budget & Audit Committee

**FROM:** Phillip Kapler  
Retirement Administrator 

**SUBJECT: Budget 2013-14**

As requested at the last meeting of the Committee on May 10<sup>th</sup>, the Draft Budget for FY 2013-14 has been revised and updated according to the Committee's directions, including the use of more current actual year-to-date expenditures (April rather than March), and the addition of a Depreciation and Capital Asset schedules. Aside from the modifications discussed, no other changes have been made to the Draft of any material nature.

The Administration's Proposed Budget is conservative in scope and resource use, there being only one Change Item : a request for an additional Systems and Procedures Analyst. An outline of the duties expected to be performed by the incumbent to this position is included as an appendix to this memorandum.

Also attached to this memo is a single-page Summary that extracts the highest level data on broad operating expenditure categories, and reflects the relative influence of each on the overall Budget were adopted.

This Proposal for FY2013-14 was developed using a common methodology applied by governments that make allocations based on the Program Budget model. This approach helps to focus decisions quickly on issues of concern to policymakers and provides clear comparative bases for assessing the effects of proposed changes. It consists of both a technical and "judgment" phase in working to develop a baseline expenditure level that best reflects the expectations and intent of policymakers when they last authorized the level of program activity and the level of resources they intended to be dedicated to those activities.

The *technical* phase requires the capture of accurate data at a point certain, and projecting fiscal activity through the remainder of the current year. Familiarity with the patterns and seasonality of expenditures is important for some budget categories is important at this stage. Reconciling projected actual to previously appropriated budget amounts is one step in developing the Base Level Budget. In addition, one must understand how non-discretionary, exogenous factors will affect approved and ongoing activity into the coming year. Adjustments are applied for general inflation, rate changes, premiums and contributions that are established elsewhere, employee bargaining agreements, etc. Multi-year projects, one-time increases or decreases in costs, turnover, vacancies and the normalization of staff complement must all be considered when fashioning a Base Level of expenditures that most closely reflects policymakers' definition of the "status quo" state of operations (in advance of any material, strategic, mission refining changes).

As mentioned above, a Depreciation estimate has been included along with a Capital Asset Schedule through December 31, 2012. That information is provided as requested, but the "expense" for depreciation is not a cash outlay, and typically is not included in budget documents. We have added it to the table with bracketed figures to make them "non-adds."

Defining what that "status quo" is expected to look like is the whole point of the Base Budget approach, because it allows an organization such as ours to move more efficiently away from a historical review of data trends toward the really essential questions to be addressed regarding the near and mid-term future of operations; what does the Board want to see done, and how much in resources is it willing to commit to those program objections?

This Budget Proposal has required input from a number of staff members, and Ms. Van Wyk was the point person in synthesizing their efforts to pull together a clearly presented budget with back-up tables to show how the details came together. I hope the Board finds this document easy to follow and navigate. I believe the Board may need to reconsider the Budget during the coming year due to contingencies that could have significant effects on spending; a potential relocation for High Speed Rail, and changes to pay cycles as the benefits system development phases are rolled-out.

Overall, the Proposed Budget would result in an increase of 7% in spending compared the current fiscal year, while the increase over the Base Budget for 2013-14 would be 1.6%. While the staff complement would be expanded by 1 FTE, the position would not be filled until mid-year. A reduction is forecast for Extra Help employees due to the completion of two major projects, though projected overtime expenditures are expected to decline by a smaller percentage, since the testing for the Pension Administration System is expected to generate overtime effort at various points of development. Training expenditures appear to be jumping significantly under the Base estimate, but that is based on a thorough analysis of those expected costs by Ms. Avalos, and I believe the expected outlays will materialize.

As detailed on page 8 of the Budget, the proposed budget is very far below the allowable level under statute.

I respectfully request that the Budget for 2013-14 be recommended to the full Board for their approval at your meeting on June 5<sup>th</sup>. Please let me know if you require any additional information.

## FY – 2013-14 Budget \ Summary & Highlights

Expenditure Category	Portion of Proposed 2013-14 Budget	
	\$	%
Salaries	1,436,600	38%
Retirement & FICA	761,200	20%
Other Benefits	191,200	5%
<b><u>Compensation</u></b>	<b><u>2,414,000</u></b>	<b><u>64%</u></b>
Professional Services	765,000	20%
Liability Insurance	127,000	3%
Training ( Board & Staff)	107,150	3%
<b><u>Total Services &amp; Supplies</u></b>	<b><u>1,341,000</u></b>	<b><u>36%</u></b>
Base Budget	2,469,000	
Change Item	60,000	
Proposed Budget	3,755,000	
Proposed vs Current Year	<b>184,000</b>	<b>7%</b>

The Proposed Budget represents an increase over the prior year of approximately 7%, due primarily to the following factors :

- ✓ ! FTE increase in the IT area (commencing mid- year)
- ✓ Inflation
- ✓ An Actuaril Experience Study and actual level by inclusion of an Experience Study
- ✓ Actuarial Audit

There are known contingencies, for which figures projections have not been attempted due to their uncertainty.

- ✓ High Speed Rail Relocation
- ✓ Arrivos Project timing and expenditures

## IT Position/Systems and Procedures Analyst (SPA)

### **General IT duties**

The duties the SPA carries out for the FCERA vary depending on the need, so the position requires a solid knowledge and background in SQL, Oracle and Access databases.

Represent FCERA in various meetings with vendors, plan sponsors, and user groups.

Integral part of the Pensions Upgrade Project Team

Develops and monitors the IT budget

Research new developments in the IT world that would enhance the operations of FCERA

### **Accounting Unit Support**

The SPA assists the accounting staff with troubleshooting the root cause of issues that present during normal operation within software programs on the desktop.

Troubleshoots login/access issues within Microsoft Dynamics NAV. Applies proper security settings for NAV user roles.

Coordinates with ITSD to schedule backup and restore of the NAV databases (Production, Temp and Dev). Ensures databases are accessible after the restore process has been completed utilizing the MDNAV process.

Adjusts NAV system report formats as requested by accounting staff in order to meet the reporting needs.

Trained in Account Schedule creation/development in NAV. Trained in analysis by dimensions in NAV.

Employee Contribution Reconciliations – Create pivot tables to reconcile employee contributions from County of Fresno and Superior Court.

Gathers data to create various schedules through-out the CAFR and PAFR including the Financial and Statistical Sections.

Queries the Pensions System using multiple tables to link data that normally is not connected or provided in one report.

Assists with updating Adobe Publisher for publication of the CAFR and PAFR

### **Data Transfer and Queries**

Provides back-up to the Benefit Manager and Supervising Accountant to ensure benefit payroll files are transmitted to the disbursement bank via secure file transfer.

Imports/Exports data between various systems including plan sponsors, banks, accounting and pension systems. Responsibilities include confirming file layout and data integrity, and reconciliation of import file to gross report totals and to system after import is complete.

Prepares various queries of pension information as requested for special situations

### **Pensions Processing and Updates**

Update various Pensions tables resulting from completion of the valuation and experience study, MOU changes, and interest rate changes.

Run, test, and reconcile the semi-annual interest apportionment to member accounts and the annual COLA batch process.

Run and test the actuarial extract file.

Run, test, and prepare annual benefit statement files for all members. This includes providing the file used by the County of Fresno for inclusion in the combined benefit statement as well as working with vendors to print and distribute benefit statements for the Courts, Special Districts, and deferred members.

Run error and activity reports following each major data transfer for distribution to FCERA staff for processing.

Maintains Pensions Issue Log and communicates with users and programmers about fixes

### **Administrator of various computer systems**

Provides support and troubleshoots OnBase, eCopy, Pensions, Arrivos, NAV, phone, audio visual, board recording, security and office product issues.

Loads or oversees the updating of various programs used by FCERA staff

Provides hardware support and setup to FCERA users

Provides support to I pad users and website users

FCERA Webmaster

### **Other non-IT related duties**

Publishes the FCERA newsletter

# Fresno County Employees Retirement Association 2013-2014 Budget

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**Salaries & Employee Benefits**  
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FCERA  
Retirement Administration Budget Worksheet - Fiscal Year 2013-14

Summary of Adopted to Actual for FY 2012-13 to Base Request for FY 2013-14

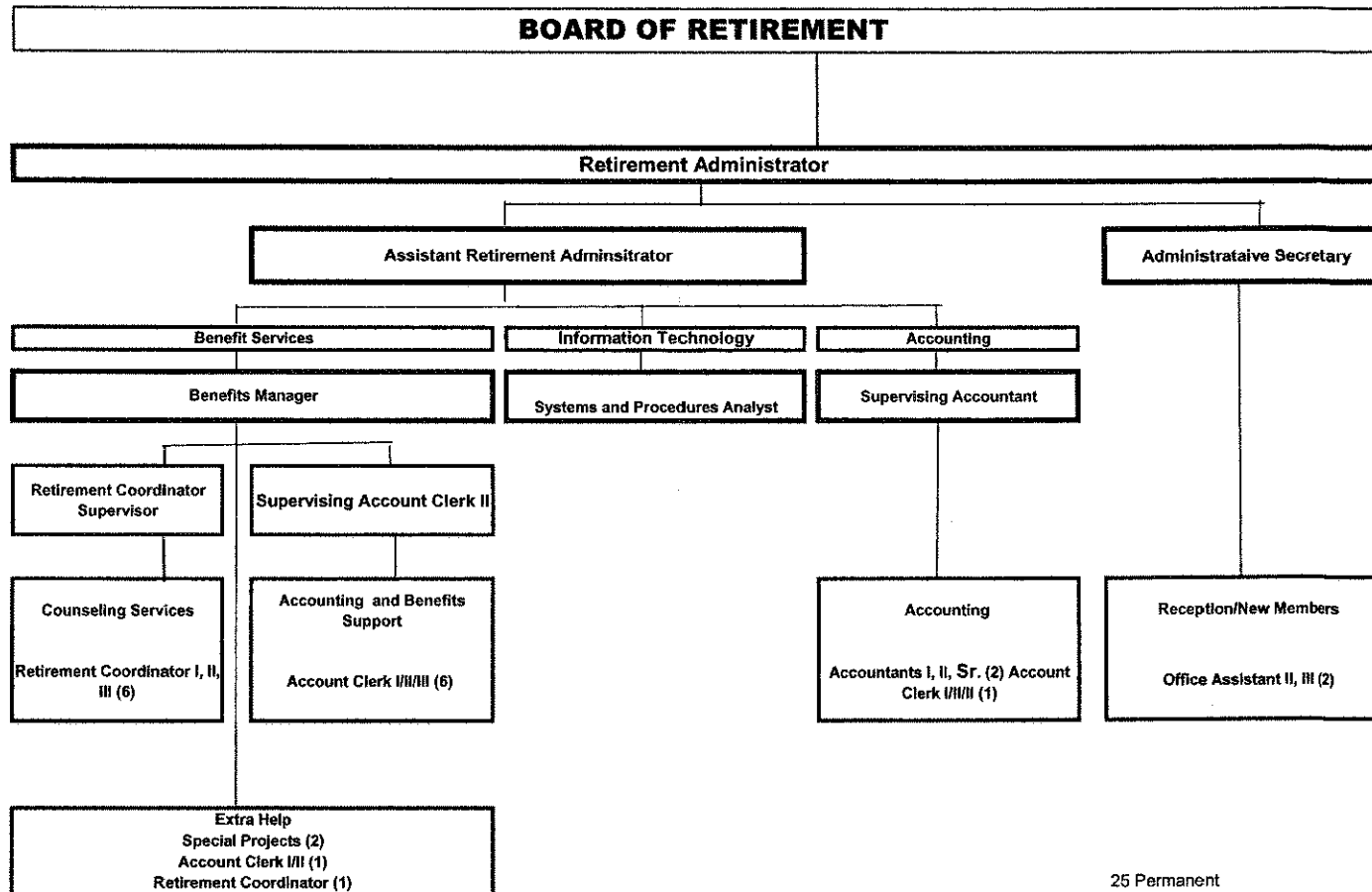
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				Col 1 + Col 2	Col 1 - Col 4	Projected	Col 4 - Col 6	Col 7 / Col 4	Col 7 - Col 1	Col 9 / Col 1			Col 12 + Col 7
	FY 2012-13						Proposed						
Account \ Description	Adopted Budget 2012-13	Actual Expenditures at 4/30/13	Projected Expenditures through 6/30/13	Total Actual Projected Expenditures	(Over)/Under Budget	Adjustment to 2012-13 Total Actual Projected	Base Budget 2013-14	Change from 2012-13 Actual	Base for 2013-14 vs Approved 2012-13 Budget		Notes	Change Items *	Budget 2013-2014
Salaries - Regular	1,265,783	933,075	267,981	1,201,056	64,727	58,172	1,259,228	5%	(6,555)	-1%		20,238	1,279,500
Auto Allowance	-	5,091	1,065	6,156	(6,156)	24	6,180	0%	6,180	0%	County		6,200
Salaries - Extra Help	120,874	126,984	40,395	167,379	(46,505)	(79,623)	87,756	-48%	(33,118)	-27%	Projects Completed		87,800
Salaries - Overtime	63,663	40,921	10,553	51,474	12,189	11,625	63,099	23%	(564)	-1%			63,100
Unemployment Insurance	6,106	6,106	-	6,106	-	(4,116)	1,990	-67%	(4,116)	-67%	County		2,000
County Retirement	671,280	489,533	118,521	608,054	63,226	38,109	646,163	6%	(25,117)	-4%	Rates	8,907	655,100
FICA Contribution	100,158	71,392	39,420	110,812	(10,654)	(6,268)	104,544	-6%	4,386	4%	Tax	1,548	106,100
Workers' Compensation	5,212	5,212	-	5,212	-	-	5,212	0%	-	0%	Rates		5,200
Group Health Insurance	170,048	123,785	44,870	168,655	1,393	6,189	174,844	4%	4,796	3%	County	4,041	178,900
Management Life and Disab Ins	1,279	900	58	958	321	502	1,460	52%	181	14%	County	146	1,600
Benefits Administration Account	3,494	3,494	-	3,494	-	-	3,494	0%	-	0%	County		3,500
* Change Item - Other Operating Costs												25,000	25,000
Total Salaries and Benefits	2,407,897	1,806,493	522,863	2,329,356	78,541	24,614	2,353,970	1%	(53,927)	-2%		59,880	2,414,000

\* Change Item = 1/2 FTE and start-up costs for new Systems & Procedures Anayst



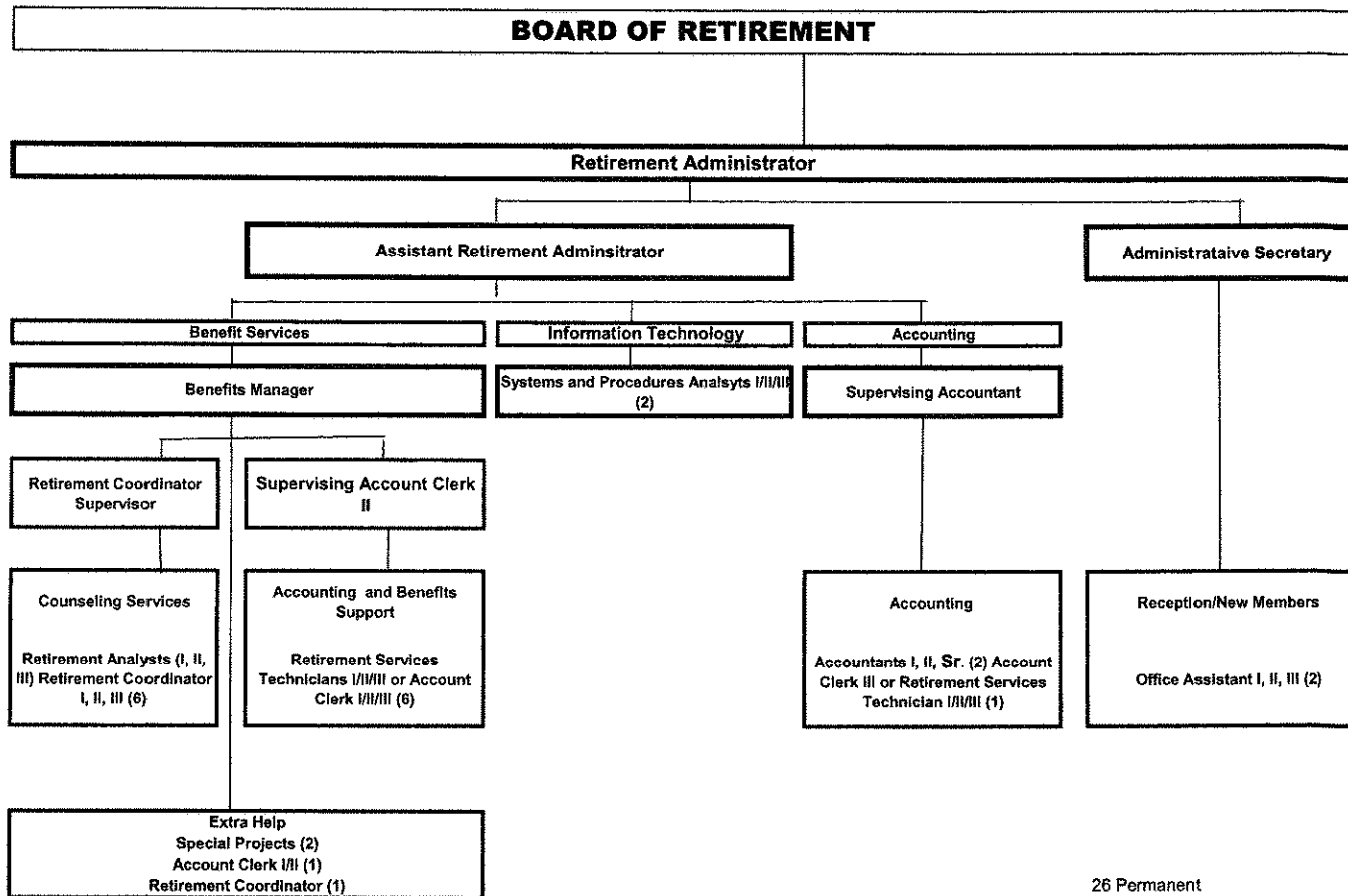
**Retirement Administration Current And Proposed  
Organization Charts and Staffing History**

## FCERA Organizational Chart - Current



25 Permanent  
2 Extra Help  
(2) Special Projects

# FCERA Organizational Chart - Proposed



26 Permanent  
2 Extra Help  
(2) Special Projects

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)	Accountant I, II, Sr.	Supervising Account Clerk II	Account Clerk I, II, III	Account Clerk I, II, III/ Retirement Services Technician I, II, III	Retirement Supervisor	Benefits Manager	Retirement Coordinator Supervisor	Retirement Coordinator I, II, III	Retirement Coordinator Analyst I, II, III	Office Assistant I, II, III	Total	Board Approval Date
FY 2002-03	1 (new)	1		1 (new)		1 (new)		4 (1 new)		1	1	1			5	5	1 (new)	17	2002
FY 2003-04	1	1		1		1		3		3 (2 new)	3 (2 new)	1			5	5	2 (1 new)	19	2003
FY 2004-05	1	1		1		1		3		2	2	1			6 (1 new)	6 (1 new)	2	19	2004
FY 2005-06	1		1	1		1		3		2	2		1		6	6	2	19	2005
FY 2006-07	1		1	1		1	1 (reclass)	2		5 (3 new)	5 (3 new)		1		6	6	2	26	2006
FY 2007-08	1		1	1		1	1	2		5	5		1		6	6	2	32	2007
FY 2007-08 (mod)	1		1	1		1	1	2		7 (2 new)	7 (2 new)		1		6	6	2	24	2008
FY 2008-09	1		1	1		1	1	2	1	7	7		1	1 (new)	6	6	2	25	2009
FY 2009-10	1		1	1		1	1	2	1	7	7		1	1	6	6	2	25	2009
FY 2010-11	1		1	1		1	1	2	1	7	7		1	1	6	6	2	25	2010
FY 2011-12	1		1		1	1	1	2	1	7	7		1	1	6	6	2	25	2011
FY 2012-13	1		1		1	1	1	2	1	7	7		1	1	6	6	2	25	2012
FY 2013-14	1		1		1	2 (1 new)	1	2	1		7		1	1		6	2	26	
Secretary; replace with Administrative Assistant																			

**Services and Supplies**  
**Portion of Budget Worksheet**  
**Fiscal Year 2013-14**

**Services Supplies Worksheet**

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Col 1 + Col 2	Col 1 - Col 4	Col 7 - Col 4		Col 7 / Col 4	Col 7 - Col 1	Col 9 / Col 1			Col 12 + Col 7
	FY 2012-13					Base Level for FY 2013-14					Proposed		
Account Description	Adopted Budget 2012-13	Actual Expenditures at 4/30/13	Projected through 6/30/13	Total Actual Projected	(Over)/Under Budget	Adjustment to Total Actual Projected	Base Budget 2013-14	Change from 2012- 13 Actual	Base for 2013-14 vs Approved 2012-13 Budget		Notes	Change Items	Budget 2013- 14
Telephones	11,282	7,262	2,509	9,771	1,511	(81)	9,690	-1%	(1,592)	-14%			10,000
Liability Insurance	124,278	5,862	117,454	123,316	962	3,364	126,680	3%	2,402	2%			127,000
Maintenance - Bldg & Grounds	32,547	20,163	7,162	27,325	5,222	(988)	26,337	-4%	(6,210)	-19%			26,000
Memberships	7,165	5,585	1,580	7,165	0	-	7,165	0%	-	0%			7,000
General Operating Expense	60,164	46,281	2,469	48,750	11,414	11,534	60,284	24%	120	0%			60,000
County Messenger Service	2,665	2,221	444	2,665	0	65	2,730	2%	65	2%	County		3,000
Postage	28,104	19,527	(6,536)	12,991	15,113	3,935	16,926	30%	(11,178)	-40%			17,000
ITSD - HR Charges	5,522	3,682	1,247	4,929	593	312	5,241	6%	(281)	-5%	County		5,000
ITSD - PS Financials Charges	16,639	12,895	4,450	17,345	(706)	(1,848)	15,497	-11%	(1,142)	-7%	County		15,000
Professional Expenses	702,903	492,907	227,101	720,008	(17,105)	45,273	765,281	6%	62,378	9%			765,000
ITSD Charges	87,730	109,976	36,925	146,901	(59,171)	(9,484)	137,417	-6%	49,687	57%	County		137,000
Board Stipend	20,394	11,407	2,469	13,876	6,518	6,518	20,394	47%	-	0%	Law		20,000
Training and Travel - Staff	45,800	22,076	477	22,553	23,247	23,247	45,800	103%	-	0%	No Chg		46,000
Training and Travel - Board	23,100	48,002	(5,517)	42,485	(19,385)	18,865	61,350	44%	38,250	166%	Forecast		61,000
Utilities	28,807	17,274	3,779	21,053	7,754	2,731	23,784	13%	(5,023)	-17%			24,000
Security Services	20,189	9,059	1,719	10,778	9,411	(2,846)	7,932	-26%	(12,257)	-61%	County		8,000
Fixed Assets	10,000	1,077	8,923	10,000	0	-	10,000	0%	-	0%	No Chg		10,000
Depreciation - <i>Informational</i>	[158,928]	[85,408]	[85,406]	[170,814]	[(11,886)]		[170,814]	0%	[11,886]	7%	Formula		[170,814]
IT Costs - <i>Excluded from Limits</i>		1,120,201		1,217,493			3,808,263		2,688,062				3,808,000
Total Admin & Excluded Exps	1,227,289	1,955,457		2,459,404	0		5,150,771	0%	2,803,281				5,149,000
Total <del>less</del> Excluded Expenditures		835,256	406,655	1,241,911	(14,622)	100,597	1,342,508		115,219	9%			1,341,000

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

## Depreciation

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Proposed 2013-14	Increase/ (Decrease) Proposed over Projected	Increase/ (Decrease) Proposed over Adjusted
Charged to accounts	158,928	158,928	85,408	54%	170,814	170,814	0%	7%
		-	-	0%	-		0%	0%
		-	-	0%	-	-		
	<u>\$ 158,928</u>	<u>\$ 158,928</u>	<u>\$ 85,408</u>	54%	<u>\$ 170,814</u>	<u>\$ 170,814</u>	0%	7%
Depreciation						<u>\$ 170,814</u>		

**FCERA Capital Asset Schedule  
December 31, 2012**

Category Asset	S/N or FR No.	Acquisition Date	Life Mos	Beginning Cost or Other Basis	Annual Depreciation	Accumulated Depreciation as of 06/30/12	Total Depreciation Expenditure		Accumulated Depreciation as of 12/31/12	Net Book Value as of 12/31/12
							YTD 13	FYE 12-		
3	PHONE SYSTEM	06/01/04	60	17,428.00	3,485.60	17,428.00		0.00	17,428.00	0.00
3	OVERHEAD PROJECTION SYSTEM	06/01/04	60	39,780.00	7,956.00	39,780.00		0.00	39,780.00	0.00
1	WYATT SOFTWARE	07/01/99	180	589,145.03	39,276.34	473,780.60		20,446.59	494,227.16	94,917.87
2	OFFICE FURNITURES - CHAMBERS LORENZ/KNOLL	06/01/04	120	136,014.28	13,601.43	109,960.38		6,785.25	116,745.63	19,268.65
4	OFFICE BUILDING	06/01/04	360	2,102,901.48	70,096.72	566,617.08		35,047.17	601,664.25	1,501,237.23
1	WYATT SOFTWARE - MODIFICATIONS	09/01/04	117	43,616.50	4,494.00	35,081.44		2,368.56	37,450.00	6,366.50
2	BUILDING SIGNAGE (FLUORESCO)	11/01/05	342	6,221.17	218.29	1,449.33		115.20	1,564.53	4,656.64
1	WATSON WYATT SOFTWARE - MODIFICATIONS #34	03/01/06	100	48,150.00	5,778.00	36,588.00		2,895.00	39,483.00	8,667.00
1	WATSON WYATT SOFTWARE - MODIFICATIONS #39	09/01/06	94	31,000.00	3,957.45	23,078.97		1,984.84	25,063.78	5,936.22
1	WATSON WYATT SOFTWARE - MODIFICATIONS #41	02/01/08	78	118,000.00	18,153.85	80,173.64		9,082.78	89,256.42	28,743.58
2	KNOLL INC. - ROOM DIVIDERS	09/01/09	120	20,298.08	2,029.81	5,745.66		1,020.42	6,766.08	13,532.00
2	KNOLL INC. - ROOM DIVIDERS (installation for reconfigure)	09/01/09	120	1,446.48	144.65	409.81		72.67	482.48	964.00
3	MICROFILM READER (MS 400) & PRINTER	AB30722A, printer JJLA005828	11/01/09	60	6,738.50	1347.7	3,593.76	673.95	4,267.68	2,470.82
3	KONICA BIZHUB C552 COLOR COPIER	06/01/10	60	10,759.20	2151.84	4,841.64		1,075.92	5,917.56	4,841.64
3	E-COPY SCANSTATION	2UA9400ZQY	09/01/10	60	6,217.02	1243.40	2,279.54	621.67	2,901.18	3,315.84
1	ACCOUNTING G/L SOFTWARE	09/01/10	180	96,530.50	6435.37	11,798.22		3,217.72	15,015.94	81,514.56
<b>Subtotal</b>				3,274,446.24	180,370.43	1,412,606.07	85,407.74	1,498,013.69	1,776,432.55	
<b>Additions:</b>										
<b>Subtotal</b>				0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Deletions:</b>										
<b>Subtotal</b>				0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Grand total</b>				3,274,446.24	180,370.43	1,412,606.07	85,407.74	1,498,013.69	1,776,432.55	
Adjusting Spreadsheet for rounding issues-removed formulas which rounded numbers creating differences between spreadsheet and NAV at 12/31/12										
<b>Adjusted Grand Total</b>				3,274,446.24	180,370.43	1,412,606.07	85,407.74	1,498,013.93	1,776,432.31	0.24



**Comparison Table**  
**Budget vs Maximum under Law**  
**Fiscal Year 2013-14**

**Test for Compliance  
Maximum Administrative Costs  
Budget 2013-14**

	(1) Total Accrued Actuarial Liability at 6/30/12 (GC 31580.2(a)(1))	(2) \$2,000,000 + COLA (GC 31580.2(a)(2))	Costs excluded from Administrative Budget	Base for Calculation (2)
Actuarial Accrued Liability	GC §31580.2 \$ 4,345,402,000	GC §31580.2 \$ 2,122,212		\$ 2,000,000 0.01
Basis points allowed	0.002100			
Additional Money				\$ 2,020,000 0.03
Maximum Administrative Budget	<u>\$ 9,125,344</u>	<u>\$ 2,122,212</u>		\$ 2,080,600 0.02
Estimated Salaries and Benefits	\$ 2,414,000	\$ 2,414,000		New Base 2013-14 budget \$ 2,122,212
Estimated Services and Supplies	1,341,000	1,341,000		
Depreciation			170,814	
Computer software, hardware, and computer technology computer services			3,808,263	
Total Estimated Budget	<u>\$ 3,755,000</u>	<u>\$ 3,755,000</u>	<u>\$ 3,979,077</u>	
Basis Points	<u>0.000864</u>	<u>1.769380</u>		
<b>Total Amount Base Budget is Under (Over) Maximum Allowable by Law</b>	<u>\$ 5,370,344</u>	<u>\$ (1,632,788)</u>	<u>\$ 3,979,077</u>	

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

**Excluded Costs**

		<u>Adopted 2012-13</u>	<u>Adjusted Adopted 2012- 13</u>	<u>Actual as of 3/27/13</u>	<u>Percentage Expended as of 3/27/13</u>	<u>Projected 2012- 13</u>	<u>Base Budget 2013-14</u>	<u>Increase/ (Decrease) Base Budget over Projected</u>	<u>Increase/ (Decrease) Base Budget over Adjusted</u>
Replacement Computers, printers and monitors	8300	5,363	\$ 5,363	4,750	89%	\$ 5,363	\$ 7,000	31% 0%	31% 0%
New monitors and T-bars to allow dual monitor setup	8300			-	0%	-			
Replacement PAS and New EDMS		1,331,014	1,331,014	724,517	54%	780,249	2,764,313		
New Computers, Monitors, and software to test new Pensions Administration System)	8300	10,212	10,212	3,051	30%	3,051			
Consulting Services on New Pensions Administration System		664,250	664,250	312,295	47%	360,910	1,014,950	181%	53%
Peter Stalder, Software Maintenance (contracted \$1500 per month, reduced to \$1000 July 1)	7297	12,000	12,000	8,000	67%	12,000	12,000	0%	0%
Wyatt Workorders	7297	10,000	10,000	25,920	259%	55,920	10,000		
		<u>\$ 2,032,839</u>	<u>\$ 2,032,839</u>	<u>\$ 1,078,533</u>	53%	<u>\$ 1,217,493</u>	<u>\$ 3,808,263</u>	213%	87%
							<b>\$ 3,808,263</b>		



## **Detail - Supporting Worksheets**

### **Salaries and Benefits**

**Fiscal Year 2013-14**

# **Salaries & Employee Benefits Base Budget**

**Fiscal Year 2013-14**

[illegible]

Retirement Administration Budget Worksheet - Base Budget and Request for  
Fiscal Year 2013-14  
FCERA

Title	Annual Salary PPE 7/1/13	Salary as of 6/30/14	Projected Salary Increase	Projected Promo/Step	Projected CPA Allowance	Grand Total Extra Help	Grand Total Salaries	Salaries for retirement base	Overtime	Might/Life/Grand Total	Unemployment	Retirement (Tier 1)	Retirement (Tier 2)	Retirement (Tier 3)	Retirement (Tier 4)	Retirement (Tier 5)	POB	OASDI	Workers Compensation	Medicare	Health Ins	Bona Coverage	Risk Fee	Admin	Benefits	Total Salaries and Benefits for Full Year
		261 work days	2.5%		\$ 5,180						\$ 292		45%	42%	34%	35%	11.31%	6.20%	1.45%	\$ 5,430	\$ 2,610					
Accountant I Sr Accountant	41,132 64,350	41,290 64,598	1,788				43,078 64,588	43,078 64,598	3,059 4,586	3,059 4,586		19,381 29,063					4,872 7,206	2,880 4,268	- -	689 1,003	5,430 5,430	2,610 2,610	42		36,882 47,133	81,969 116,317
Supervising Accountant Supervising Accountant Admin Secretary/Admin	70,174 36,685	70,444 36,827					70,444 36,827	70,444 36,827	5,002 2,615	5,002 2,615		31,093					7,987 4,165	4,678 2,445	- -	1,694 572	5,430 5,430	2,610 2,610	42		58,614 70,941	128,660 130,941
Assistant (I)	47,710	47,894	2,288				50,182	50,182	3,963	3,563	292	22,677					5,676	3,332	-	779	5,430	2,610			32,658	66,401
Administrator	135,000	135,519			6,180		141,699	141,699	-	292					48,008		16,026	5,626	-	2,055	5,430	2,610			81,247	222,346
Benefits Manager Systems and Procedures Analyst	72,072 68,340	72,349 68,643					72,349 68,643	72,349 68,643	- -	292		32,650 30,882					8,183 7,764	4,486 4,256	- -	1,048 965	5,430 5,430	2,470 2,470	42		54,502 46,619	126,861 118,262
Refinement Coordinator III	45,084	45,257					45,257	45,257	3,213			20,361					5,119	3,005	-	703	5,430				34,618	83,068
Contract QA project Coordinator	23,674	20,674				20,674																				20,674
Refinement Coordinator II extra help account clerk II	24,334 41,678	24,334 41,838				24,334	41,838	41,838	2,970								4,732	2,778	-	580	5,430				-	24,334
Refinement Coordinator III extra help account clerk III	25,636 45,084	25,636 45,257				25,636	45,257	45,257	3,213								5,119	3,005	-	703	5,430	2,610			37,228	86,688
Refinement Coordinator III extra help retirement coordinator	42,926 37,076	43,091 17,112	1,123			17,112	44,214	44,214	3,139								5,001	2,936	-	887	5,430	2,610			33,076	82,428
Refinement Coordinator Supervisor	50,368 30,446	50,563 30,563				50,563	50,563	50,563	3,690				#REF!				5,719	3,367	-	785	5,430				248	17,360
Refinement Coordinator I	30,446 30,445	30,563 30,563	913			30,563	31,476	31,476	2,235								10,293	3,560	-	489	5,430	2,610	42		24,514	58,225
Assistant Retirement	91,384 36,685	91,715 36,827				91,715	91,715	84,008	2,235			42,284					10,293	3,960	-	489	5,430	2,610	42		24,514	58,225
Account Clerk III	53,482 34,944	53,698 35,078				53,698	53,698	53,698	2,915								10,293	3,960	-	489	5,430	2,610	42		24,514	58,225
Account Clerk II Account Clerk III	36,685 36,685	36,827 36,827				36,827	36,827	36,827	2,615								10,293	3,960	-	489	5,430	2,610	42		24,514	58,225
Account Clerk III	36,685	36,827				36,827	36,827	36,827	2,615								10,293	3,960	-	489	5,430	2,610	42		24,514	58,225
Account Clerk II	36,688 32,708	36,827 32,834				36,827	36,827	36,827	2,615								10,293	3,960	-	489	5,430	2,610	42		24,514	58,225
Account Clerk II Office Assistant II	33,142 30,057	33,269 30,173	279			33,269	33,269	33,269	2,378			14,772					3,714	4,216	-	520	5,430	2,610	42		14,772	50,449
Department Allocated Benefits	30,057	30,173	208			30,173	30,381	30,381	2,157						12,651		3,436	2,017	-	472	5,430	2,610			26,616	59,154
permanent extra help	1,357,698 939,945 396,572	1,356,617 939,945 396,572	8,174 4,098 4,076			8,174	1,265,408 1,265,228 1,265,228	1,265,408 1,265,408 1,265,408	63,099 0.04865	63,099	1,460	37,717	#REF!	61,732	48,008	20,595	143,120	84,659	5,212	19,885	130,320	44,230	294	3,494	10,686	34,980
Systems and Procedures Analyst	39,336	19,744	494			494	20,238	20,238	-	146					6,618		2,269	1,255	-	293	2,715	1,305	21		14,642	34,980





FCERA  
Retirement Administration Budget Worksheet - Fiscal Year 2013-14

Summary of Adopted to Actual for FY 2012-13 to Base Request for FY 2013-14

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Column 2 + Column 2	Column 1 - Column 4	Column 7 - Column 4		Column 7 / Column 4	Column 7 - Column 1	Column 9 / Column 1			Column 12 + Column 7
	FY 2012-13						FY 2013-14					Proposed	
Account Description	Adopted Budget 2012- 13	Actual Expenditures at 4/30/13	Projected Expenditures 5/1/13 through 6/30/13	Total Actual Projected Expenditures	(Over)/Under Budget	Adjustment to 2012-13 Total Actual Projected	Base Budget 2013-14	Change from 2012- 13 Actual	Base for 2013-14 vs Approved 2012-13 Budget		Notes	Change Items	Budget 2013-2014
Salaries - Regular	1,265,783	933,075	267,981	1,201,056	64,727	58,172	1,259,228	5%	(6,555)	-1%		20,238	1,279,466
Auto Allowance	-	5,091	1,065	6,156	(6,156)	24	6,180	0%	6,180	0%	county determined		6,180
Salaries - Extra Help	120,874	126,984	40,395	167,379	(46,505)	(79,623)	87,756	-48%	(33,118)	-27%			87,756
Salaries - Overtime	63,663	40,921	10,553	51,474	12,189	11,625	63,099	23%	(564)	-1%			63,099
Unemployment Insurance	6,106	6,106	-	6,106	-	(4,116)	1,990	-67%	(4,116)	-67%	county determined		1,990
County Retirement	671,280	489,533	118,521	608,054	63,226	38,109	646,163	6%	(25,117)	-4%	based on salaries	8,907	655,070
FICA Contribution	100,158	71,392	39,420	110,812	(10,654)	(6,268)	104,544	-6%	4,386	4%	based on salaries	1,548	106,092
Workers' Compensation	5,212	5,212	-	5,212	-	-	5,212	0%	-	0%	county determined		5,212
Group Health Insurance	170,048	123,785	44,870	168,655	1,393	6,189	174,844	4%	4,796	3%	county determined	4,041	178,885
Management Life and Disability Insurance	1,279	900	58	958	321	502	1,460	52%	181	14%	county determined	146	1,606
Benefits Administration Account	3,494	3,494	-	3,494	-	-	3,494	0%	-	0%	county determined		3,494
Total Salaries and Benefits	2,407,897	1,806,493	522,863	2,329,356	78,541	24,614	2,353,970	1%	(53,927)	-2%		34,880	2,388,850

# **Detail - Supporting Worksheets**

## **Service & Supplies**

**Fiscal Year 2013-14**

FCERA  
Retirement Administration Budget Worksheet - Fiscal Year 2013-14  
Summary of Adopted to Actual for FY 2012-13 to Base Request for FY 2013-14

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
				Column 2 + Column 2	Column 1 - Column 4	Column 7 - Column 4		Column 7 / Column 4	Column 7 - Column 1	Column 9 / Column 1			Column 12 + Column 7
	FY 2012-13					FY 2013-14					Proposed		
Account Description	Adopted Budget 2012- 13	Actual Expenditures at 4/30/13	Projected Expenditures 5/1/13 through 6/30/13	Total Actual Projected Expenditures	(Over)/Under Budget	Adjustment to 2012-13 Total Actual Projected	Base Budget 2013-14	Change from 2012- 13 Actual	Base for 2013-14 vs Approved 2012-13 Budget		Notes	Change Items	Budget 2013-2014
Telephones	11,282	7,262	2,509	9,771	1,511	(81)	9,690	-1%	(1,592)	-14%			9,690
Liability Insurance	124,278	5,862	117,454	123,316	962	3,384	126,680	3%	2,402	2%			126,680
Maintenance - Bldgs and Grounds	32,547	20,163	7,162	27,325	5,222	(988)	26,337	-4%	(6,210)	-19%			26,337
Memberships	7,165	5,585	1,580	7,165	-	-	7,165	0%	-	0%			7,165
General Operating Expense	60,164	46,261	2,469	48,750	11,414	11,534	60,284	24%	120	0%			60,284
County Messenger Service	2,665	2,221	444	2,665	-	65	2,730	2%	65	2%	county determined		2,730
Postage	28,104	19,527	(6,536)	12,991	15,113	3,935	16,926	30%	(11,178)	-40%			16,926
ITSD - HR Charges	5,522	3,682	1,247	4,929	593	312	5,241	6%	(281)	-5%	county determined		5,241
ITSD - PS Financials Charges	16,639	12,895	4,450	17,345	(706)	(1,848)	15,497	-11%	(1,142)	-7%	county determined		15,497
Professional Expenses	702,903	492,907	227,101	720,008	(17,105)	45,273	765,281	6%	62,378	9%			765,281
ITSD Charges	87,730	109,976	36,925	146,901	(59,171)	(9,484)	137,417	-6%	49,687	57%	county determined		137,417
Board Stipend	20,394	11,407	2,469	13,876	6,518	6,518	20,394	47%	-	0%			20,394
Training and Travel - Staff	45,600	22,076	477	22,553	23,247	23,247	45,800						
Training and Travel - Board	23,100	48,002	(5,517)	42,485	(19,385)	18,865	61,350						
Utilities	28,807	17,274	3,779	21,053	7,754	2,731	23,784						
Security Services	20,189	9,059	1,719	10,778	9,411	(2,846)	7,932						
Fixed Assets	10,000	1,077	8,923	10,000	-	-	10,000						
Depreciation (non cash transaction)	158,928	85,408	85,406	170,814	(11,886)	-	170,814						
Total Administrative Expenditures	1,386,217	920,664	492,061	1,412,725	(26,508)	100,597	1,513,322		94,249			-	1,193,642
Excluded IT costs	-	1,120,201		1,217,493			3,808,263						
Total Administrative and Excluded Expenditures	1,386,217	2,040,865	492,061	2,630,218	(26,508)	100,597	5,321,585		94,249			-	1,193,642

**Detail Worksheets**  
**Services and Supplies by Account**

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7040 - Telephones

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Land Line	\$ 5,963	\$ 5,963	\$ 2,626	44%	\$ 3,939	4,333 (1)	10%	-27%
Wireless	5,319	5,319	3,888	73%	\$ 5,832	5,357 (1)	-8%	1%
							0%	0%
							0%	0%
							0%	0%
	<u>\$ 11,282</u>	<u>\$ 11,282</u>	<u>\$ 6,514</u>	58%	<u>\$ 9,771</u>	<u>\$ 9,690</u>	-1%	-14%
Budgeted Total - Telephones						<u>\$ 9,690</u>		

(1) 10% increase budgeted

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7101 - Liability Insurance

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Fiduciary Liability Insurance	\$ 111,639	\$ 111,639	\$ -	0%	\$ 113,900	\$ 116,178 (1)	2%	4%
Liability Insurance - Property	9,085	9,085	5,862	65%	5,862	6,448 (2)	10%	-29%
Property Insurance - building	3,334	3,334	-	0%	3,334	3,834 (3)	15%	15%
Errors and Omissions (County Charge)	220	220	165	75%	220	220 (4)	0%	0%
	<u>\$ 124,278</u>	<u>\$ 124,278</u>	<u>\$ 6,027</u>	5%	<u>\$ 123,316</u>	<u>\$ 126,680</u>	3%	2%
Budget Total - Liability Insurance						<u>\$ 126,680</u>		

(1) Proposed at 102% of projected

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7220 - Maintenance - Buildings and  
Grounds

Includes 7345	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Janitorial (contract price \$1201 X 12)	\$ 21,762	\$ 21,762	\$ 10,807	50%	14,409	\$ 15,850 #	10%	-27%
Yard Service	3,905	3,905	3,550	91%	3,550	3,905 #	10%	0%
Other	6,000	6,000	4,182	70%	8,784	6,000	-32%	0%
Pest Control (\$48.51 X 12) (month to month agreement)	880	880	388	44%	582	582	0%	-34%

<u>\$ 32,547</u>	<u>\$ 32,547</u>	<u>\$ 18,927</u>	58%	<u>\$ 27,325</u>	<u>\$ 26,337</u>	-4%	-19%
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# Estimated 10% increase

<u>\$ 18,927</u>	<u>\$ 27,325</u>
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Budgeted Total - Maintenance - Buildings and  
Grounds

**\$ 26,337**

**Detail - Other Costs**

	Actual	estimated
Plumbing	\$ 104	104
A/C filters and fans	1,061	1,819
Gate repair	138	138
Other	22	1,000
Door and Alarm Repairs	1,433	4,299
New electrical lines for additional work station	727	727
Phone system	697	697
	<u>\$ 4,182</u>	<u>\$ 8,784</u>



**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7250 - Membership

	<u>Adopted 2012-13</u>	<u>Adjusted Adopted 2012-13</u>	<u>Actual as of 3/27/13</u>	<u>Percentage Expended as of 3/27/13</u>	<u>Projected 2012-13</u>	<u>Base Budget 2013-14</u>	<u>Increase/ (Decrease) Base Budget over Projected</u>	<u>Increase/ (Decrease) Base Budget over Adjusted</u>
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	450	100%	\$ 450	450	0.00%	0%
								0%
	<u>\$ 7,165</u>	<u>\$ 7,165</u>	<u>\$ 7,165</u>	100%	<u>\$ 7,165</u>	<u>\$ 7,165</u>	0%	0%
			<u>\$ 7,165</u>		<u>\$ 7,165</u>			

Budgeted Total - Memberships

**\$ 7,165**

Amounts estimated based on actual current year expenditures.

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7265 - General Operating Expense

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Office Supplies (paper, toner)	\$ 16,715	\$ 16,715	\$ 11,455	69%	\$ 12,496	\$ 13,746	0% 10%	0% -18%
Copier maintenance and copies	3,191	3,191	2,037	64%	2,222	2,444 (1)	10%	-23%
Printing - Annual Report, Comprehensive Annual Financial Report, Deferred and District Benefit Statements <sup>1</sup>	23,250	23,250	15,421	66%	20,561	26,962	31%	16%
Printing - Other	2,562	2,562	801	31%	874	961	10%	-62%
Storage - offsite	4,189	4,189	692	17%	3,153	7,500	138%	79%
Miscellaneous Items	8,119	8,119	2,361	29%	2,557	6,533	155%	-20%
Subscriptions	2,138	2,138	1,415	66%	1,887	2,138	13%	0%
Moving expenses			5,000	0%	5,000	-	-100%	0%
	<u>\$ 60,164</u>	<u>\$ 60,164</u>	<u>\$ 39,182</u>	65%	<u>\$ 48,750</u>	<u>\$ 60,284</u>	24%	0%

Total Expenditures

\$ 39,182

\$ 48,750

Budgeted Total - Office Expense

**\$ 60,284**

subscriptions:	actual at 3/27/13	estimated 2012-13	proposed 2013-14	Fresno Bee Subscription date paid	amount	weeks	from	through
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**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Public Retirement Journal	950	950	950
Fresno Bee	216	236	260
Management Briefing		139	139
Communications Briefings		139	200
HR SPECIALIST	249	249	200
GFOA Government Newsletter		250	275
	<u>\$ 1,415</u>	<u>\$ 1,963</u>	<u>\$ 2,024</u>
1 printing			
Election Notices	645	645	735
Newsletter	8635	12953	14248
Additional mailer (postal service)			0
handbook (reprints)	1985	2647	6000
CAFR/PAFR	3782	3782	4160
COLA Letter	0	0	0
Benefit Statements	0	1200	1320
Business cards	374	374	499
	<u>15,421</u>	<u>21,601</u>	<u>26,962</u>
pay stubs	11	12	11
card stock		-	-
comment sheets		-	-
clerical instruction	510	680	748
envelopes		-	-
Health Benefit Letter	280	280	-
	<u>801</u>	<u>972</u>	<u>759</u>
Total Printing	<u>16,222</u>	<u>22,573</u>	<u>27,721</u>

	actual at 3/27/13	estimated 2012- 13	proposed 2013- 14
misc			
headset	244	244	0
software	142	142	0
retreat	822	822	1800
CAFR and PAFR			
application	805	805	805
meals	42	98	2500
wire transfer			
fee	80	107	150
shredding	226	339	678
repair door		0	0
books, meals			50
name plates, plaques			50
Hearing Transcript			0
phone replacements			0
badges			0
ipad			0
accessories			0
other		0	500
	<u>\$ 2,361</u>	<u>\$ 2,557</u>	<u>\$ 6,533</u>

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7268 - Postage

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
	\$ -	\$ -	\$ -	0%	\$ -	\$ -	0%	0%
Normal Postage	9,059	9,059	6,245	69%	\$ 8,327	8,577 (2)	3%	-5%
Mailing Election Notices	-	-	516	0%	\$ 516	787	53%	0%
Overnight delivery to the Board	832	832	8	1%	\$ 11	11 (2)	0%	-99%
Overnight delivery	37	37		0%	\$ -	- (2)	0%	-100%
Annual report, District and Deferred Benefit Statements, newsletters, hb letter	15,351	15,351	3,103	20%	\$ 4,137	7,551 (1)	83%	-51%
Public Requests for Information	2,825	2,825	-	0%	\$ -	-	0%	-100%
	<u>\$ 28,104</u>	<u>\$ 28,104</u>	<u>\$ 9,872</u>	35%	<u>\$ 12,991</u>	<u>\$ 16,926</u>	30%	-40%
Budgeted Total - Postage						<b>\$ 16,926</b>		

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

(2) Increased by 3.0% to account for potential cost increases

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7266 - Interoffice Messenger Service

	<u>Adopted 2012- 13</u>	<u>Adjusted Adopted 2012-13</u>	<u>Actual as of 3/27/13</u>	<u>Percentage Expended as of 3/27/13</u>	<u>Projected 2012- 13</u>	<u>Base Budget 2013-14</u>	<u>Increase/ (Decrease) Base Budget over Projected</u>	<u>Increase/ (Decrease) Base Budget over Adjusted</u>
Cost provided by County	\$ 2,665	\$ 2,665	\$ 1,999	75%	2,665	\$ 2,730	0% 2%	0% 2%

<u>\$ 2,665</u>	<u>\$ 2,665</u>	\$ 1,999	75%	<u>\$ 2,665</u>	<u>\$ 2,730</u>	2%	2%
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Total Expenditures

\$ 1,999

\$ 2,665

Budgeted Total - Office Expense

**\$ 2,730**

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7286 - ITSD HR Charges

	<u>Adopted 2012-13</u>	<u>Adjusted Adopted 2012-13</u>	<u>Actual as of 3/27/13</u>	<u>Percentage Expended as of 3/27/13</u>	<u>Projected 2012-13</u>	<u>Base Budget 2013-14</u>	<u>Increase/ (Decrease) Base Budget over Projected</u>	<u>Increase/ (Decrease) Base Budget over Adjusted</u>
Charges provided by County of Fresno	\$ 5,522	\$ 5,522	\$ 3,286	60%	\$ 4,929 (1)	\$ 5,241	6%	-5%
	<u>\$ 5,522</u>	<u>\$ 5,522</u>	<u>\$ 3,286</u>	60%	<u>\$ 4,929</u>	<u>\$ 5,241</u>	6%	-5%
Budgeted total - ITSD HR Charges						<b>\$ 5,241</b>		

Based on the number of employees per ITSD

(1) Expenditures limited to amount budgeted for year

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7287 - ITSD Financials Charges

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Charges provided by County of Fresno	\$ 16,639	\$ 16,639	\$ 11,563	69%	\$ 17,345 (1)	\$ 15,497	-11%	-7%
	<u>\$ 16,639</u>	<u>\$ 16,639</u>	<u>\$ 11,563</u>	69%	<u>\$ 17,345</u>	<u>\$ 15,497</u>	-11%	-7%
Budgeted total - ITSD Financials Charges						<u>\$ 15,497</u>		

Based on number of transactions recorded on PeopleSoft Financials per ITSD

(1) Expenditures limited to amount budgeted for year

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7295 - Professional Expenses

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted	
Actuarial Services	75,000	75,000	22,443	30%	89,772	100,000	11%	33%	(10,228)
Board Member Elections ( General, Retired, and Alternate Retired 2010-2011; Safety and General 2011-2012 )	20,000	20,000	12,892	64%	12,892	16,000	24%	-20%	(3,108)
County Counsel	130,000	130,000	79,767	61%	119,651	130,000	9%	0%	(10,349)
Disability Applications (copy service, doctors)	60,000	60,000	65,721	110%	87,628	60,000	-32%	0%	27,628
Disability Hearings (Doctors, Travel, Court Reporter, Hearing Officer) (3 completed 2011-12)	25,000	25,000	18,186	73%	24,248	25,000	3%	0%	(752)
Small World Death Audit Services	1,133	1,133	930	82%	930	1,023	10%	-10%	(93)
Financial Audit	55,000	55,000		0%	60,500	60,500	0%	10%	-
Disability Settlement Attorney Fees		-		0%	-	-	-100%	100%	-
IRS Tax Determination Letter and Voluntary Compliance Program Application	20,000	20,000		0%	-	20,000	-100%	0%	(20,000)
Executive Recruitment		-		0%	-	-	-100%	100%	-
Pension Disbursing (State Street) <sup>1</sup>	127,890	127,890	76,714	60%	153,428	124,000	-19%	-3%	29,428
Personnel Services (recruitments, agenda item review, reclass/reorg)	5,000	5,000	3,644	73%	4,859	5,000	3%	0%	(141)
Reed Smith - Other issues	150,000	150,000	108,710	72%	163,065	115,000	-29%	-23%	48,065
Renew e-Copy Maintenance	600	600		0%	500	500	0%	-17%	-
SCS - G/L Licensing Agreement	1,950	1,950	1,928	99%	1,928	1,928	0%	-1%	-
Review of Disability Process	10,000	10,000	455	5%	607	10,000	1547%	0%	(9,393)
On-Base licensing Agreement	21,330	21,330		0%	-	21,330	-100%	0%	(21,330)
Other - Hearings (non- disability)	-	-		0%	-	-			-
Actuarial Audit	-	-	-	0%	-	75,000			-
	<u>\$ 702,903</u>	<u>\$ 702,903</u>	<u>\$ 391,390</u>	56%	<u>\$ 720,008</u>	<u>\$ 765,281</u>	6%	9%	29,727

Total Expenditures

Budgeted Total - Professional and Legal

7295

<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.



**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7296 - ITSD Charges

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
ITSD Charges	\$ 87,730	\$ 87,730	\$ 97,934	112%	\$ 146,901	\$ 137,417	0% -6%	0% 57%
	<u>\$ 87,730</u>	<u>\$ 87,730</u>	<u>\$ 97,934</u>	112%	<u>\$ 146,901</u>	<u>\$ 137,417</u>	-6%	57%
Budgeted total - ITSD Charges						<u>\$ 137,417</u>		

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7411 - Commissions/Advisory Boards

	<u>Adopted 2012-13</u>	<u>Adjusted Adopted 2012-13</u>	<u>Actual as of 3/27/13</u>	<u>Percentage Expended as of 3/27/13</u>	<u>Projected 2012-13</u>	<u>Base Budget 2013-14</u>	<u>Increase/ (Decrease) Base Budget over Projected</u>	<u>Increase/ (Decrease) Base Budget over Adjusted</u>
\$100 per meeting/\$500 per month maximum  (4 members x \$300 per month x 12 months + 1 member x \$166.50 mileage x 3 x 12)	\$ 20,394	\$ 20,394	\$ 10,407	51%	\$ 13,876	\$ 20,394	47%	0%
	<u>\$ 20,394</u>	<u>\$ 20,394</u>	<u>\$ 10,407</u>	51%	<u>\$ 13,876</u>	<u>\$ 20,394</u>	47%	-100%
Budgeted Total - Commissions/Advisory Boards						<u>\$ 20,394</u>		

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7415 - Training and Travel - Staff

	<u>Adopted 2012-13</u>	<u>Adjusted Adopted 2012-13</u>	<u>Actual as of 3/27/13</u>	<u>Percentage Expended as of 3/27/13</u>	<u>Projected 2012-13</u>	<u>Base Budget 2013-14</u>	<u>Increase/ (Decrease) Base Budget over Projected</u>	<u>Increase/ (Decrease) Base Budget over Adjusted</u>
CalAPRS Conference Travel	2,000	2,000	409	20%	409	2,000	389%	0%
CalAPRS Roundtables and class Registration	5,500	5,500	1,925	35%	3,193	5,500	72%	0%
CalAPRS Roundtables and class Travel	7,500	7,500	3,829	51%	4,177	7,500	80%	0%
SACRS Conference Registration	600	600	600	100%	200	600	200%	0%
SACRS Conference Travel	14,200	14,200	4,812	34%	5,879	14,200	142%	0%
Other Training Registration - GFOA, OnBase, Educational Summit	6,000	6,000	1,270	21%	3,275	6,000	83%	0%
Other Training Travel - GFOA, OnBase, Educational Summit	10,000	10,000	3,420	34%	5,420	10,000	85%	0%
	<u>\$ 45,800</u>	<u>\$ 45,800</u>	<u>\$ 16,265</u>	36%	<u>\$ 22,553</u>	<u>\$ 45,800</u>	103%	0%
			<u>\$ 16,265</u>		<u>\$ 22,553</u>			
Budgeted Total - Training and Travel						<b>\$ 45,800</b>		

Due diligence travel is included in Account 7564 - Investment Expense which is not part of the Administrative Budget.

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7417 - Training and Travel - Board

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
	\$ 23,100	\$ 23,100		125%			44%	166%
Wharton School of Business - Principles of Public Management Registration					\$ 5,000.00	\$ 14,000		
Wharton School of Business - Principles of Public Management Travel					1,000			
SACRS Travel	12000	12,000	8,743		15,081	\$ 15,100		
SACRS Registration	1800	1,800	960		1,560	1,700		
SACRS - Principles of Pension Investments Registration			1,281		1,281	7,000		
SACRS - Principles of Pension Investment Travel			401		401			
CALAPRS - Principles of Board Leadership Registration			5,800		5,800			
CALAPRS - Principles of Board Leadership Travel					-			
CALAPRS - Principles for Trustees Registration	4000	4,000	5,000		5,000	6,280		
CALAPRS - Principles for Trustees Travel	400	400			-			
CALAPRS Travel - Roundtables, General Assembly	\$ 2,600	2,600	2,210		2,210	6,250		
CALAPRS Registration - Roundtables, General Assembly	300	300	75		75			
Pension and Investment					-			
Fiduciary College 2010 - Registration					-			
Fiduciary College 2010 - Travel					-			
Pension Bridge					-	2,505		
Other Travel - Educational Summit, IMN, Public Retirement Journal	2000	2,000	4,333		5,077	8,515		
	<u>\$ 23,100</u>	<u>\$ 23,100</u>	<u>\$ 28,803</u>	125%	<u>\$ 42,485</u>	<u>\$ 61,350</u>	44%	166%
Budgeted Total - Training and Travel - Board						<b>\$ 61,350</b>		

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7430 - Utilities

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
PG&E	\$ 24,863	\$ 24,863	\$ 13,667	55%	\$ 18,223	\$ 20,045 (1)	10%	-19%
Water	3,108	3,108	1,696	55%	2,261	2,487 (1)	10%	-20%
Garbage	836	836	427	51%	569	1,252 (1)	120%	50%
	<u>\$ 28,807</u>	<u>\$ 28,807</u>	<u>\$ 15,790</u>	55%	<u>\$ 21,053</u>	<u>\$ 23,784</u>	13%	-17%
Total Budgeted - Utilities						<u>\$ 23,784</u>		

(1) Proposed at 110% of projected

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 7611 Security

	Adopted 2012-13	Adjusted Adopted 2012-13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012-13	Base Budget 2013-14	Increase/ (Decrease) Base Budget over Projected	Increase/ (Decrease) Base Budget over Adjusted
Hirsch System	\$ 2,151	\$ 2,151	\$ 1,431	67%	\$ 2,147	\$ 1,962 (1)	-9%	-9%
Security Services	18,038	18,038	5,754	32%	8,631	5,970 (1)	-31%	-67%
	<u>\$ 20,189</u>	<u>\$ 20,189</u>	<u>\$ 7,185</u>	36%	<u>\$ 10,778</u>	<u>\$ 7,932</u>	-26%	-61%
Total Budgeted - Security						<u>\$ 7,932</u>		

Provided by County

**Fresno County Employees' Retirement Association  
2013-14 Administrative Budget**

Account 8300 - Fixed Assets

	Adopted 2012- 13	Adjusted Adopted 2012- 13	Actual as of 3/27/13	Percentage Expended as of 3/27/13	Projected 2012- 13	Proposed 2013-14	Increase/ (Decrease) Proposed over Projected	Increase/ (Decrease) Proposed over Adjusted
Furnishings	10,000	10,000	1,077	11%	10,000	10,000	0%	0%
		-		0%	-	-	0%	0%
		-		0%	-	-		
	<u>\$ 10,000</u>	<u>\$ 10,000</u>	<u>\$ 1,077</u>	11%	<u>\$ 10,000</u>	<u>\$ 10,000</u>	0%	0%
Budgeted Total - Fixed Assets						<u>\$ 10,000</u>		

Computers Peripherals  
Schedule for Acquisition Replacement

TAG_NUM# MONITOR	ASSIGNED	DESCR50	DESCR	ACQUISITION_DT
89006	last Cubicle	Monitor	17" FLATPANEL MONITOR	March 5, 2002
501604	Loretta	Monitor	17" FLATPANEL MONITOR	August 22, 2002
507802	Daljinder	Monitor	18" FLATPANEL MONITOR	March 9, 2004
507803	Daljinder	Monitor	18" FLATPANEL MONITOR	March 9, 2004
511999	Patti's office	Monitor	19" FLATPANEL MONITOR	April 11, 2005
512001	Rose	Monitor	19" FLATPANEL MONITOR	April 11, 2005
512000	Rose	Monitor	19" FLATPANEL MONITOR	April 11, 2005
512002	Diane	Monitor	19" FLATPANEL MONITOR	April 11, 2005
512003	Diane	Monitor	19" FLATPANEL MONITOR	April 11, 2005
512004	Maria	Monitor	19" FLATPANEL MONITOR	April 11, 2005
514026	Maria	Monitor	19" FLATPANEL MONITOR	January 17, 2006
517583	Maijou	Monitor	19" FLATPANEL MONITOR	May 21, 2007
517584	Maijou	Monitor	19" FLATPANEL MONITOR	May 21, 2007
520681	Mary	Monitor	19" FLATPANEL MONITOR	April 17, 2008
520682	Mary	Monitor	19" FLATPANEL MONITOR	April 17, 2008
520683	Jurissa	Monitor	19" FLATPANEL MONITOR	April 17, 2008
524726	Patti	Monitor	19" FLATPANEL MONITOR	February 9, 2009
524727	Joann	Monitor	19" FLATPANEL MONITOR	February 9, 2009
524728	Joseph	Monitor	19" FLATPANEL MONITOR	February 9, 2009
524729	Joseph	Monitor	19" FLATPANEL MONITOR	February 9, 2009
526784	Patti	Monitor	Dell UltraSharp 1908 FP	September 8, 2009
526785	Carol	Monitor	Dell UltraSharp 1908 FP	September 8, 2009
527801	Conor	Monitor	24" FLATPANEL MONITOR G2410	February 22, 2010
527802	Pam	Monitor	24" FLATPANEL MONITOR G2410	February 22, 2010
527803	Bryan	Monitor	24" FLATPANEL MONITOR G2410	February 22, 2010
527804	Edith	Monitor	24" FLATPANEL MONITOR G2410	February 22, 2010



Computers Peripherals  
Schedule for Acquisition Replacement

TAG_NUM#	ASSIGNED	DESCR50	DESCR	ACQUISITION_DT	
527805	Dolores	Monitor	24" FLATPANEL MONITOR G2410	February 22, 2010	
528265	Shannon	Monitor	24" FLATPANEL MONITOR G2410H	April 29, 2010	
528266	Loretta	Monitor	24" FLATPANEL MONITOR G2410H	April 29, 2010	
533710	Scanner pc	Monitor	20" FLATPANEL	March 13, 2012	
535187	Elizabeth C	Monitor	24" FLATPANEL MONITOR G2410H	June 15, 2012	
535188	Phil	Monitor	24" FLATPANEL MONITOR G2410H	June 15, 2012	
535209	3rd cubicle	Monitor	19" FLATPANEL MONITOR	June 15, 2012	
535207	Kelly	Monitor	19" FLATPANEL MONITOR	June 15, 2012	
535206	Kelly	Monitor	19" FLATPANEL MONITOR	June 15, 2012	
535208	Pat	Monitor	19" FLATPANEL MONITOR	June 15, 2012	
535210	Pat	Monitor	19" FLATPANEL MONITOR	June 15, 2012	
537700	Elizabeth A	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537701	Elizabeth A	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537702	Martha	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537703	Marta	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537704	Martha	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537705	Becky	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537706	Kim	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537707	Marta	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537708	Becky	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537709	Frankie	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537710	Kim	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537711	Patt's office	Monitor	19" MONITOR (P1913S)	November 20, 2012	
537712	Frankie	Monitor	19" MONITOR (P1913S)	November 20, 2012	
<b>TOWER</b>					
526782	Pam	PC	Optiplex 760	September 8, 2009	FY 13-14

Computers Peripherals  
Schedule for Acquisition Replacement

TAG_NUM#	ASSIGNED	DESCR50	DESCR	ACQUISITION_DT	
526783	Daljinder	PC	Optiplex 760	September 8, 2009	FY 13-14
527808	Maijou	PC	Optiplex 780	February 22, 2010	FY 13-14
527809	Rose	PC	Optiplex 780	February 22, 2010	FY 13-14
527810	Patti's office	PC	Optiplex 780	February 22, 2010	FY 13-14
527811	Carol	PC	Optiplex 780	February 22, 2010	FY 13-14
527812	Elizabeth C	PC	Optiplex 780	February 22, 2010	FY 13-14
528354	Joann	PC	Optiplex 780	April 29, 2010	FY 13-14
528355	Shannon	PC	Optiplex 780	April 29, 2010	FY 13-14
529386	Patti	PC	Optiplex 783	September 21, 2010	FY 14-15
529387	Diane	PC	Optiplex 789	September 21, 2010	FY 14-15
529388	Martha	PC	Optiplex 788	September 21, 2010	FY 14-15
529389	Elizabeth	PC	Optiplex 782	September 21, 2010	FY 14-15
529390	Dolores	PC	Optiplex 784	September 21, 2010	FY 14-15
529391	Presentation PC	PC	Optiplex 780	September 21, 2010	FY 14-15
529392	Loretta	PC	Optiplex 786	September 21, 2010	FY 14-15
529393	Edith	PC	Optiplex 785	September 21, 2010	FY 14-15
529394	Kay	PC	Optiplex 781	September 21, 2010	FY 14-15
529395	Kelly	PC	Optiplex 787	September 21, 2010	FY 14-15
529424	Board Room Recording	LAPTOP PC	LATITUDE E5400	September 21, 2010	FY 14-15
533709	Scanner pc	PC	Optiplex 790	March 13, 2012	FY 15-16
535231	Dennis	PC	Optiplex 790	June 15, 2012	FY 15-16
535235	Becky	PC	Optiplex 790	June 15, 2012	FY 15-16
535234	Phil	PC	Optiplex 790	June 15, 2012	FY 15-16
535229	Conor	PC	Optiplex 790	June 15, 2012	FY 15-16
535238	Frankie	PC	Optiplex 790	June 15, 2012	FY 15-16
535236	Kim	PC	Optiplex 790	June 15, 2012	FY 15-16

Computers Peripherals  
Schedule for Acquisition Replacement

TAG_NUM#	ASSIGNED	DESCR50	DESCR	ACQUISITION_DT	
535230	Maria	PC	Optiplex 790	June 15, 2012	FY 15-16
535232	Marta	PC	Optiplex 790	June 15, 2012	FY 15-16
535228	Mary	PC	Optiplex 790	June 15, 2012	FY 15-16
535237	Pat	PC	Optiplex 790	June 15, 2012	FY 15-16
537689	Joseph	PC	Optiplex 7010	November 20, 2012	FY 15-16
<b>Networked Printer</b>					
537660	Workroom	Networked Printer	M601DN	November 20, 2012	
537661	Accounting room	Networked Printer	M601N	November 20, 2012	
537662	Benefit's	Networked Printer	M601N	November 20, 2012	
<b>Copier</b>					
537660	Bizhub C552	color copier/scanner/printer	Bizhub C552	April 13, 2010	
537661	Bizhub 222	b&w copier	Bizhub 222	April 13, 2010	
<b>Microfilm</b>					
AB307221	Canon MS 400 microfilm/fiche reader			September 21, 2009	
JJLA005628	Canon Fileprint 400			September 21, 2009	