



FRESNO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION
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Phillip Kapler
Retirement Administrator

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 10th, 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 5th. 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%
<u>Compensation</u>	<u>2,414,000</u>	<u>64%</u>
Professional Services	765,000	20%
Liability Insurance	127,000	3%
Training (Board & Staff)	107,150	3%
<u>Total Services & Supplies</u>	<u>1,341,000</u>	<u>36%</u>
Base Budget	2,469,000	
Change Item	60,000	
Proposed Budget	3,755,000	
Proposed vs Current Year	184,000	7%

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

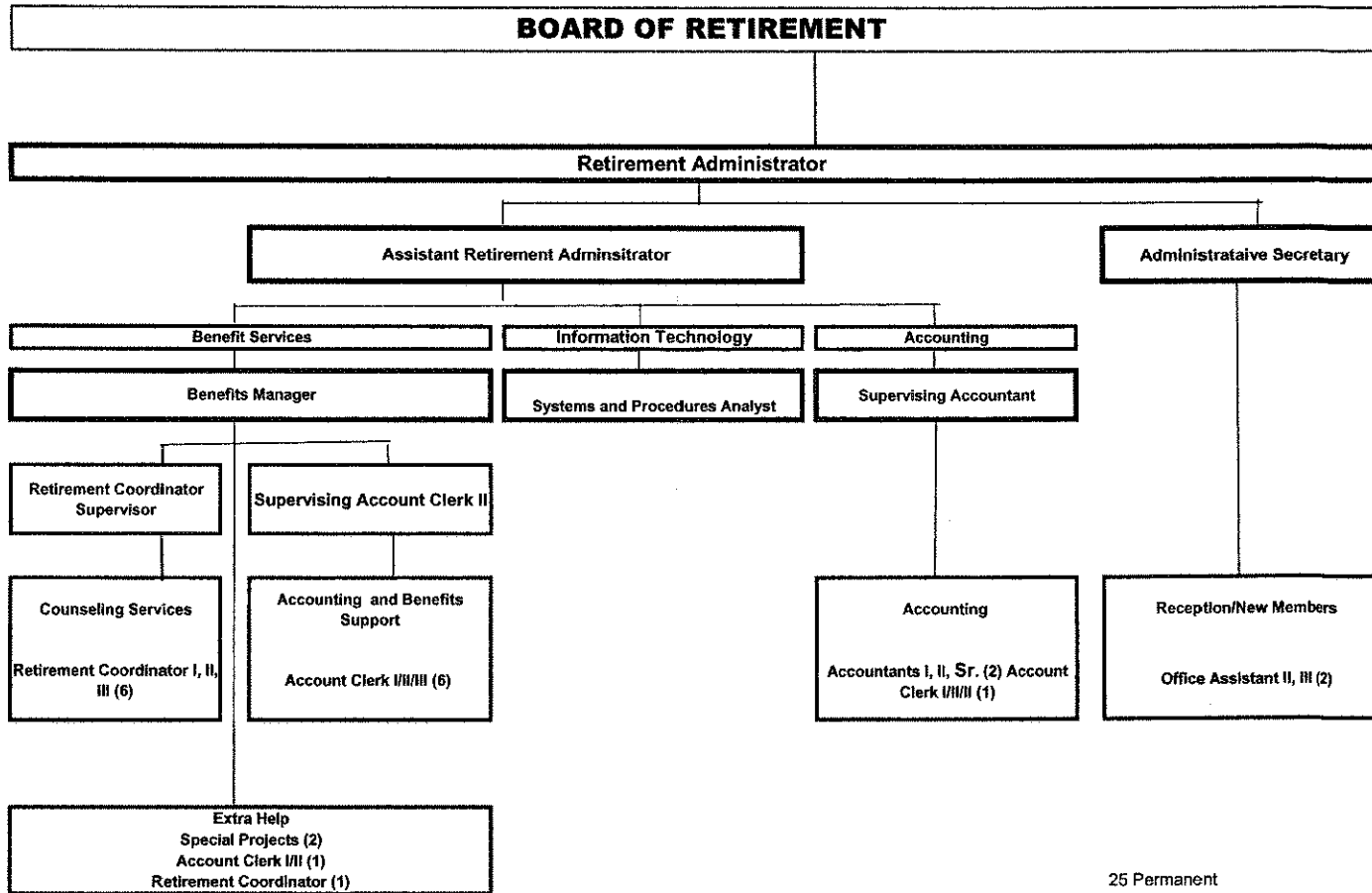
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			Col 1 +	Col 1 -	<i>Projected</i>	Col 4 -	Col 7 /	Col 7 -	Col 9 /			Col 12 +
			Col 2	Col 4		Col 6	Col 4	Col 1	Col 1			Col 7

Account \ Description	FY 2012-13						Proposed					
	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 Analyst

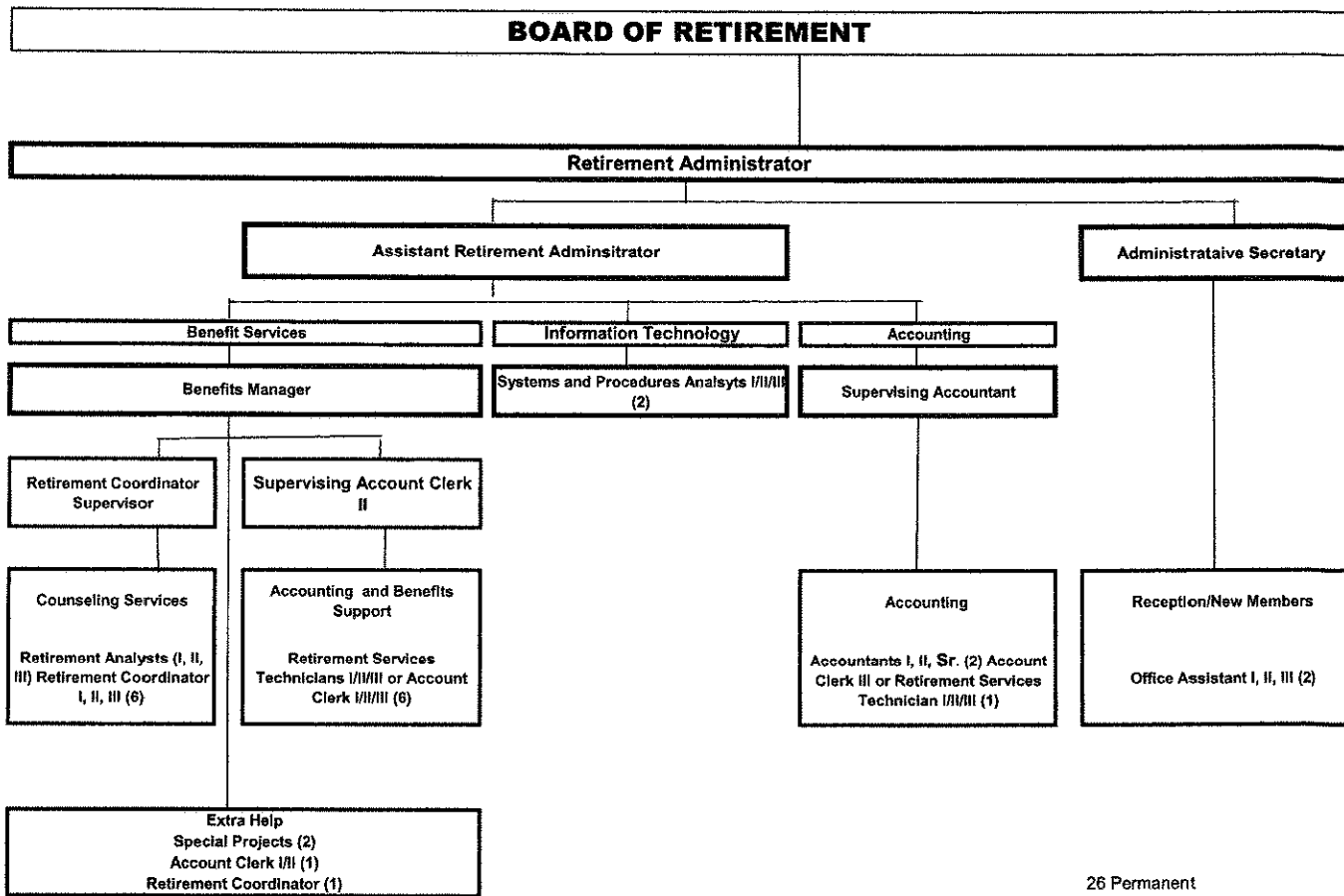
**Retirement Administration Current And Proposed
Organization Charts and Staffing History**

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 I, II, III/ Retirement 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 + 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 - Informational	[158,928]	[85,408]	[85,406]	[170,814]	[(11,886)]		[170,814]	0%	[11,886]	7%	Formula	[170,814]
IT Costs - Excluded from Limits		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 less 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

	<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>Proposed 2013-14</u>	<u>Increase/ (Decrease) Proposed over Projected</u>	<u>Increase/ (Decrease) Proposed over Adjusted</u>
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						\$ 170,814		

**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 YTD		Accumulated Depreciation as of 12/31/12	Net Book Value as of 12/31/12
							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	39,278.34	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	43,816.50	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
	Subtotal			3,274,446.24	180,370.43	1,412,606.07		85,407.74	1,498,013.69	1,776,432.55
	Additions:									
	Subtotal			0.00	0.00	0.00		0.00	0.00	0.00
	Deletions:									
	Subtotal			0.00	0.00	0.00		0.00	0.00	0.00
	Grand total			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								0.24	0.24
	Adjusted Grand Total			3,274,446.24	180,370.43	1,412,606.07		85,407.74	1,498,013.93	1,776,432.31

**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
				<u>0.01</u>
Basis points allowed	0.002100			
Additional Money				New Base 2011-12 budget \$ 2,020,000
				<u>0.03</u>
Maximum Administrative Budget	<u>\$ 9,125,344</u>	<u>\$ 2,122,212</u>		New Base 2012-13 budget \$ 2,080,600
				<u>0.02</u>
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>		
Total Amount Base Budget is Under (Over) Maximum Allowable by Law	<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%
							\$ 3,808,263		

Detail - Supporting Worksheets

Salaries and Benefits

Fiscal Year 2013-14

Salaries & Employee Benefits Base Budget

Fiscal Year 2013-14

Table with columns for employee group title, salary, benefits, and various budget codes (8000-8900). Rows include categories like accounting, administration, and professional services.

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

Title	Annual Salary as of PPE 7/1/13	Salary 7/1/13-6/30/14	281 work days	Total Annual Salary	Projected Step Increases	Projected CPA Allowance	Car Allowance	Grand Total Extra Help	Grand Total Salaries	Salaries for retirement base	Overtime	Night/Late Shift	Unemployment	Retirement (Tier 1)	Retirement (Tier 2)	Retirement (Tier 3)	Retirement (Tier 4)	Retirement (Tier 5)	PBR	OSDI	Workers compensation	Medicare	Health Ins	Dental Coverage	Firm Fee	Benefits	Total	Total Salaries and Benefits for Full Year
Accountant I	41,132	41,290		41,290	1,788				43,078	43,078	3,059			19,381					4,872	2,850	-	689	5,430	2,810		35,822	81,959	
Sr Accountant	64,350	64,598		64,598				64,598	64,598	64,598	4,556			25,053					7,393	4,259	-	1,033	5,430		42	47,333	115,317	
Supervising Accountant Account Clerk III	70,174	70,444		70,444				70,444	70,444	70,444	5,002			31,993					7,987	4,675	-	1,084	5,430	2,810	42	53,614	136,959	
Admin Secretary/Admin Assistant (I)	47,170	47,284		47,284	2,288				50,182	50,182	3,563	292		22,877			48,008		4,165	2,445	-	572	5,430	2,810	42	30,999	70,041	
Administrator	135,000	135,519		135,519			6,180	141,699	141,699	141,699				22,877					16,026	6,926	-	2,855	5,430	2,810		81,547	232,948	
Benefits Manager	72,072	72,349		72,349				72,349	72,349	72,349		292		32,556					8,183	4,486	-	1,049	5,430	2,470	42	54,502	126,851	
Systems and Procedures Analyst	68,390	68,643		68,643				68,643	68,643	68,643		282		38,882					7,784	4,256	-	895	5,430			48,619	118,262	
Retirement Coordinator III	45,084	45,257		45,257				45,257	45,257	45,257	3,213			20,361					5,119	3,005	-	703	5,430			34,616	85,088	
Contract QA Project Coordinator	20,674	20,674		20,674				20,674	20,674	20,674				18,411					5,119	2,936	-	887	5,430	2,610		20,674	41,348	
Retirement Coordinator II	24,334	24,334		24,334				24,334	24,334	24,334	2,970			18,823					4,732	2,778	-	690	5,430			24,334	48,668	
extra help account clerk II	25,636	25,636		25,636				25,636	25,636	25,636				20,361					5,119	3,005	-	703	5,430	2,510	42	37,228	86,688	
Retirement Coordinator III	45,084	45,257		45,257				45,257	45,257	45,257	3,139			18,411					5,001	2,936	-	887	5,430	2,610		35,076	82,428	
extra help retirement coordinator	37,078	17,112		17,112				17,112	17,112	17,112									5,119	3,357	-	248				248	17,360	
Retirement Coordinator Supervisor	50,369	50,563		50,563				50,563	50,563	50,563	3,590			#REF!					5,719	3,357	-	785	5,430			#REF!	#REF!	
Retirement Coordinator I	30,446	30,563		30,563	913			31,476	31,476	31,476	2,235			10,293					3,560	2,890	-	489	5,430	2,610	42	24,514	59,225	
Retirement Coordinator I Assistant Retirement	30,446	30,563		30,563	913			31,476	31,476	31,476	2,235			10,293					3,560	2,890	-	489	5,430	2,610	42	24,514	59,225	
Account Clerk III	36,685	36,827		36,827		2,293		36,827	36,827	36,827	2,615	292		42,284					4,185	2,445	-	572	5,430	2,610		65,491	162,489	
Supervising Account Clerk II	53,482	53,688		53,688				53,688	53,688	53,688	3,812			24,154					6,072	3,555	-	834	5,430			40,055	97,555	
Account Clerk II	34,944	35,078		35,078	712			35,790	35,790	35,790	2,541			16,102					4,596	2,541	-	858	5,430			30,732	69,063	
Account Clerk III	36,685	36,927		36,927				36,927	36,927	36,927	2,615			16,568					4,185	2,445	-	572	5,430	2,610		31,780	71,232	
Account Clerk III	36,685	36,927		36,927				36,927	36,927	36,927	2,615			16,568					4,185	2,445	-	572	5,430	2,610		31,780	71,232	
Account Clerk III	36,685	36,927		36,927				36,927	36,927	36,927	2,615			16,568					4,185	2,445	-	572	5,430	2,610		31,780	71,232	
Account Clerk III	36,685	36,927		36,927				36,927	36,927	36,927	2,615			16,568					4,185	2,445	-	572	5,430	2,610		31,780	71,232	
Account Clerk III	36,685	36,927		36,927				36,927	36,927	36,927	2,615			16,568					4,185	2,445	-	572	5,430	2,610		31,780	71,232	
Office Assistant II	32,708	32,834		32,834				32,834	32,834	32,834	2,331			14,772					3,714	4,216	-	510	5,430	2,610		31,252	66,417	
Office Assistant II	33,142	33,269		33,269	229			33,498	33,498	33,498	2,378			14,772					3,714	4,216	-	510	5,430	2,610		31,252	66,417	
Office Assistant II	30,057	30,173		30,173	208			30,381	30,381	30,381	2,157			12,651					3,436	2,017	-	472	5,430	2,610		26,816	59,154	
Department Allocated Benefits	1,357,698	1,358,517		1,358,517	8,174	2,293		1,265,408	1,265,408	1,265,408	63,059	1,690		372,717	#REF!	61,792	48,008	20,686	143,120	#REF!	5,212	19,885	130,320	44,230	794	3,484	10,696	
permanent extra help	939,945	939,945		939,945		2,293	6,190	1,259,228	1,259,228	1,259,228	0,48865			#REF!					#REF!								#REF!	#REF!
Systems and Procedures Analyst	39,336	19,744		19,744	484			20,228	20,228	20,228		146		6,618					2,280	1,255	-	293	2,715		21	14,642	34,880	

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

