

**Local Government Services  
FY2014 Budget**

	Admin - JPAs					C-IV
	FY 12 Actual	FY 13 Budget	FY13 Proj.	FY13 Variance	FY14 Prop.	FY 12 Actual
<b>Income</b>						
440301 Client Billings						
440410 Client Administrative Fees						
Reimb. of Non-Personnel Exp (Fmr Misc Rev)						
480000 Miscellaneous						
<b>Total Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>						
511010 Salaries - Regular						
512001 Workers Comp Exp outside rate						
512002 Medicare Employer Expense						
512005 Health Insurance Expense						
512006 Dental Insurance Expense						
512007 Vision Insurance Expense						
512008 Life Insurance Expense						
512009 Long Term Disability Expense						
512010 Stars 401A Expense						
512011 Stars 457 Expense						
512012 Calpers Retirement Expense						
512014 Short Term Disability Expense						
512015 Unemployment Insurance Expense						7,160
512018 FSA Health & Day Care Expense						
520107 Payroll Fees			2,600	2,600	4,000	
520202 Bank Fees & Services			1,100	1,100	1,800	
520302 Legal Services						
520501 Professional Dues & Membership	2,756					
521109 Interest Expense	50					
522798 Miscellaneous Expense	1,059					
529997 Administrative Services - RGS	958,133		735,143	735,143	665,818	
<b>Total Expenses</b>	<b>961,998</b>	<b>0</b>	<b>738,843</b>	<b>738,843</b>	<b>671,618</b>	<b>7,160</b>
<b>Net Operating Income</b>	<b>-961,998</b>	<b>0</b>	<b>-738,843</b>	<b>-738,843</b>	<b>-671,618</b>	<b>-7,160</b>
<b>Other Expenses</b>						
529994 Allowed OPEB Expense		100,000		-100,000		
529998 Allocated Admin. Services - RGS	-1,033,865		-738,843	-738,843	-670,788	
529999 Allocated Unbillable Expenses						
<b>Total Other Expenses</b>	<b>-1,033,865</b>	<b>100,000</b>	<b>-738,843</b>	<b>-838,843</b>	<b>-670,788</b>	<b>0</b>
<b>Net Other Income</b>	<b>1,033,865</b>	<b>-100,000</b>	<b>738,843</b>	<b>838,843</b>	<b>670,788</b>	<b>0</b>
<b>Net Income</b>	<b>71,867</b>	<b>-100,000</b>	<b>0</b>	<b>100,000</b>	<b>-830</b>	<b>-7,160</b>

## Local Government Services FY2014 Budget

	Lincoln			
	FY 12 Actual	FY 13 Budget	FY13 Proj.	FY13 Variance
<b>Income</b>				
440301 Client Billings	187,503	182,905	42,072	-140,833
440410 Client Administrative Fees				
Reimb. of Non-Personnel Exp (Fmr Misc Rev)				
480000 Miscellaneous				
<b>Total Income</b>	<b>187,503</b>	<b>182,905</b>	<b>42,072</b>	<b>-140,833</b>
<b>Expenses</b>				
511010 Salaries - Regular	122,597	120,187	38,747	-81,440
512001 Workers Comp Exp outside rate				0
512002 Medicare Employer Expense	1,769	1,769	568	-1,201
512005 Health Insurance Expense	18,539	8,048	1,610	-6,439
512006 Dental Insurance Expense	699	699	175	-524
512007 Vision Insurance Expense	183	183	46	-137
512008 Life Insurance Expense	421	421	105	-316
512009 Long Term Disability Expense	721	721	180	-541
512010 Stars 401A Expense				
512011 Stars 457 Expense			9	9
512012 Calpers Retirement Expense	12,232	12,261	2,410	-9,851
512014 Short Term Disability Expense	715	715	179	-536
512015 Unemployment Insurance Expense				
512018 FSA Health & Day Care Expense				
520107 Payroll Fees				
520202 Bank Fees & Services				
520302 Legal Services				
520501 Professional Dues & Membership				
521109 Interest Expense				
522798 Miscellaneous Expense				
529997 Administrative Services - RGS		15,386		-15,386
<b>Total Expenses</b>	<b>157,876</b>	<b>160,390</b>	<b>44,029</b>	<b>-116,361</b>
<b>Net Operating Income</b>	<b>29,626</b>	<b>22,515</b>	<b>-1,957</b>	<b>-24,472</b>
<b>Other Expenses</b>				
529994 Allowed OPEB Expense	3,669		572	572
529998 Allocated Admin. Services - RGS	21,008	23,280	6,341	-16,939
529999 Allocated Unbillable Expenses				
<b>Total Other Expenses</b>	<b>24,677</b>	<b>23,280</b>	<b>6,913</b>	<b>-16,367</b>
<b>Net Other Income</b>	<b>-24,677</b>	<b>-23,280</b>	<b>-6,913</b>	<b>16,367</b>
<b>Net Income</b>	<b>4,949</b>	<b>-765</b>	<b>-8,870</b>	<b>-8,105</b>

## Local Government Services FY2014 Budget

	MTC				
	FY 12 Actual	FY 13 Budget	FY13 Proj.	FY13 Variance	FY14 Prop.
<b>Income</b>					
440301 Client Billings	2,336,014	1,228,716	1,810,899	582,183	1,652,400
440410 Client Administrative Fees					
Reimb. of Non-Personnel Exp (Fmr Misc Rev)					19,300
480000 Miscellaneous	25,490	1,099	20,800	19,701	
<b>Total Income</b>	<b>2,361,504</b>	<b>1,229,815</b>	<b>1,831,700</b>	<b>601,885</b>	<b>1,671,700</b>
<b>Expenses</b>					
511010 Salaries - Regular	1,476,902	770,472	1,128,000	357,528	\$ 937,000
512001 Workers Comp Exp outside rate	1,261				
512002 Medicare Employer Expense	20,759	11,172	16,700	5,528	15,900
512005 Health Insurance Expense	134,457	68,970	80,000	11,030	\$ 80,000
512006 Dental Insurance Expense	21,024	11,077	15,800	4,723	\$ 14,700
512007 Vision Insurance Expense	4,700	2,482	4,800	2,318	\$ 4,500
512008 Life Insurance Expense	4,823	2,411	4,100	1,689	\$ 3,800
512009 Long Term Disability Expense	8,180	4,094	6,400	2,306	\$ 5,967
512010 Stars 401A Expense	1,640				
512011 Stars 457 Expense	25				
512012 Calpers Retirement Expense	250,345	139,455	\$ 162,800	23,345	\$ 108,700
512014 Short Term Disability Expense	8,246	4,084	6,200	2,116	
512015 Unemployment Insurance Expense	15,095		19,700	19,700	\$ 19,700
512018 FSA Health & Day Care Expense			1,838	1,838	
520107 Payroll Fees					
520202 Bank Fees & Services					
520302 Legal Services	6,425		2,400	2,400	2,200
520501 Professional Dues & Membership					
521109 Interest Expense	190				
522798 Miscellaneous Expense					
529997 Administrative Services - RGS		38,687		-38,687	
<b>Total Expenses</b>	<b>1,954,073</b>	<b>1,052,904</b>	<b>1,448,738</b>	<b>395,834</b>	<b>1,192,467</b>
<b>Net Operating Income</b>	<b>407,431</b>	<b>176,911</b>	<b>382,962</b>	<b>206,051</b>	<b>479,233</b>
<b>Other Expenses</b>					
529994 Allowed OPEB Expense	46,151		28,421	28,421	44,583
529998 Allocated Admin. Services - RGS	196,725	179,230	276,079	96,849	
529999 Allocated Unbillable Expenses					301,821
<b>Total Other Expenses</b>	<b>242,875</b>	<b>179,230</b>	<b>304,499</b>	<b>125,269</b>	<b>346,404</b>
<b>Net Other Income</b>	<b>-242,875</b>	<b>-179,230</b>	<b>-304,499</b>	<b>-125,269</b>	<b>-346,404</b>
<b>Net Income</b>	<b>164,556</b>	<b>-2,319</b>	<b>78,462</b>	<b>80,781</b>	<b>132,828</b>

**Local Government Services  
FY2014 Budget**

	MTD			
	FY 12 Actual	FY 13 Budget	FY13 Proj.	FY13 Variance
<b>Income</b>				
440301 Client Billings				
440410 Client Administrative Fees	517,759	571,342	800,000	228,658
Reimb. of Non-Personnel Exp (Fmr Misc Rev)				
480000 Miscellaneous	658	51,256	119	-51,137
<b>Total Income</b>	<b>518,417</b>	<b>622,598</b>	<b>800,119</b>	<b>177,521</b>
<b>Expenses</b>				
511010 Salaries - Regular	405,030	369,178	505,600	136,422
512001 Workers Comp Exp outside rate	841			0
512002 Medicare Employer Expense	5,764	6,084	8,600	2,516
512005 Health Insurance Expense	33,981	37,652	107,600	69,948
512006 Dental Insurance Expense	7,156	6,737	15,000	8,263
512007 Vision Insurance Expense	1,492	1,380	3,600	2,220
512008 Life Insurance Expense	1,317	1,249	3,100	1,851
512009 Long Term Disability Expense	2,257	2,142	4,800	2,658
512010 Stars 401A Expense	722			
512011 Stars 457 Expense				
512012 Calpers Retirement Expense	40,956	52,968	46,000	-6,968
512014 Short Term Disability Expense	2,240	2,126	5,500	3,374
512015 Unemployment Insurance Expense				
512018 FSA Health & Day Care Expense			430	430
520107 Payroll Fees				
520202 Bank Fees & Services				
520302 Legal Services				
520501 Professional Dues & Membership				
521109 Interest Expense				
522798 Miscellaneous Expense				
529997 Administrative Services - RGS				
<b>Total Expenses</b>	<b>501,754</b>	<b>479,516</b>	<b>700,230</b>	<b>220,714</b>
<b>Net Operating Income</b>	<b>16,663</b>	<b>143,082</b>	<b>99,889</b>	<b>-43,193</b>
<b>Other Expenses</b>				
529994 Allowed OPEB Expense	10,131		38,226	38,226
529998 Allocated Admin. Services - RGS	58,011	121,041	120,596	-445
529999 Allocated Unbillable Expenses				
<b>Total Other Expenses</b>	<b>68,143</b>	<b>121,041</b>	<b>158,822</b>	<b>37,781</b>
<b>Net Other Income</b>	<b>-68,143</b>	<b>-121,041</b>	<b>-158,822</b>	<b>-37,781</b>
<b>Net Income</b>	<b>-51,480</b>	<b>22,041</b>	<b>-58,933</b>	<b>-80,974</b>

## Local Government Services FY2014 Budget

### Rohnert Park

	FY 12 Actual	FY 13 Budget	FY13 Proj.	FY13 Variance
<b>Income</b>				
440301 Client Billings	153,395	149,388	74,948	-74,440
440410 Client Administrative Fees				
Reimb. of Non-Personnel Exp (Fmr Misc Rev)				
480000 Miscellaneous				
<b>Total Income</b>	<b>153,395</b>	<b>149,388</b>	<b>74,948</b>	<b>-74,440</b>
<b>Expenses</b>				
511010 Salaries - Regular	91,790	88,361	45,663	-42,698
512001 Workers Comp Exp outside rate				
512002 Medicare Employer Expense	1,208	1,206	625	-581
512005 Health Insurance Expense	13,799	13,815	6,879	-6,936
512006 Dental Insurance Expense	835	835	417	-418
512007 Vision Insurance Expense	319	319	160	-159
512008 Life Insurance Expense				
512009 Long Term Disability Expense				
512010 Stars 401A Expense				
512011 Stars 457 Expense				
512012 Calpers Retirement Expense	16,043	15,896	5,220	-10,676
512014 Short Term Disability Expense				
512015 Unemployment Insurance Expense				
512018 FSA Health & Day Care Expense				
520107 Payroll Fees				
520202 Bank Fees & Services				
520302 Legal Services				
520501 Professional Dues & Membership				
521109 Interest Expense				
522798 Miscellaneous Expense				
529997 Administrative Services - RGS		-120,432		120,432
<b>Total Expenses</b>	<b>123,993</b>	<b>0</b>	<b>58,964</b>	<b>58,964</b>
<b>Net Operating Income</b>	<b>29,402</b>	<b>149,388</b>	<b>15,984</b>	<b>-133,404</b>
<b>Other Expenses</b>				
529994 Allowed OPEB Expense	3,002		2,444	2,444
529998 Allocated Admin. Services - RGS	17,187	28,956	11,296	-17,660
529999 Allocated Unbillable Expenses				
<b>Total Other Expenses</b>	<b>20,188</b>	<b>28,956</b>	<b>13,740</b>	<b>-15,216</b>
<b>Net Other Income</b>	<b>-20,188</b>	<b>-28,956</b>	<b>-13,740</b>	<b>15,216</b>
<b>Net Income</b>	<b>9,214</b>	<b>120,432</b>	<b>2,244</b>	<b>-118,188</b>

**Local Government Services  
FY2014 Budget**

**SBWMA**

	<b>FY 12 Actual</b>	<b>FY 13 Budget</b>	<b>FY13 Proj.</b>	<b>FY13 Variance</b>	<b>FY14 Prop.</b>
<b>Income</b>					
440301 Client Billings	180,070	177,357	184,000	6,643	186,600
440410 Client Administrative Fees	750	1,125	9,000	7,875	9,000
Reimb. of Non-Personnel Exp (Fmr Misc Rev)					
480000 Miscellaneous	8,250	7,875		-7,875	
<b>Total Income</b>	<b>189,070</b>	<b>186,357</b>	<b>193,000</b>	<b>6,643</b>	<b>195,600</b>
<b>Expenses</b>					
511010 Salaries - Regular	133,482	129,801	133,400	3,599	133,776
512001 Workers Comp Exp outside rate					
512002 Medicare Employer Expense	1,900	1,886	1,900	14	1,900
512005 Health Insurance Expense	16,934	16,958	17,100	142	19,000
512006 Dental Insurance Expense	2,163	2,163	2,400	237	2,400
512007 Vision Insurance Expense	477	477	700	223	700
512008 Life Insurance Expense	435	435	500	65	500
512009 Long Term Disability Expense	750	750	800	50	800
512010 Stars 401A Expense	104	156	1,600	1,444	2,600
512011 Stars 457 Expense					
512012 Calpers Retirement Expense	12,787	12,661	11,800	-861	15,518
512014 Short Term Disability Expense	715	715	700	-15	700
512015 Unemployment Insurance Expense					
512018 FSA Health & Day Care Expense					
520107 Payroll Fees					
520202 Bank Fees & Services					
520302 Legal Services					
520501 Professional Dues & Membership					
521109 Interest Expense					
522798 Miscellaneous Expense					
529997 Administrative Services - RGS					
<b>Total Expenses</b>	<b>169,747</b>	<b>166,002</b>	<b>170,901</b>	<b>4,899</b>	<b>177,895</b>
<b>Net Operating Income</b>	<b>19,323</b>	<b>20,355</b>	<b>22,098</b>	<b>1,743</b>	<b>17,705</b>
<b>Other Expenses</b>					
529994 Allowed OPEB Expense	3,700		6,075	6,075	10,589
529998 Allocated Admin. Services - RGS	21,184	23,719	29,089	5,370	
529999 Allocated Unbillable Expenses					35,315
<b>Total Other Expenses</b>	<b>24,884</b>	<b>23,719</b>	<b>35,164</b>	<b>11,445</b>	<b>45,904</b>
<b>Net Other Income</b>	<b>-24,884</b>	<b>-23,719</b>	<b>-35,164</b>	<b>-11,445</b>	<b>-45,904</b>
<b>Net Income</b>	<b>-5,560</b>	<b>-3,364</b>	<b>-13,066</b>	<b>-9,702</b>	<b>-28,198</b>

**Local Government Services  
FY2014 Budget**

	TAM					TJPA
	FY 12 Actual	FY 13 Budget	FY13 Proj.	FY13 Variance	FY14 Prop.	FY 12 Actual
<b>Income</b>						
440301 Client Billings	2,061,834	1,927,483	1,898,000	-29,483	1,861,000	1,366,515
440410 Client Administrative Fees			-12,600	-12,600	-13,000	8,500
Reimb. of Non-Personnel Exp (Fmr Misc Rev)						
480000 Miscellaneous	290	290		-290		45,000
<b>Total Income</b>	<b>2,062,124</b>	<b>1,927,773</b>	<b>1,885,400</b>	<b>-42,373</b>	<b>1,848,000</b>	<b>1,420,015</b>
<b>Expenses</b>						
511010 Salaries - Regular	1,136,594	1,031,606	1,220,000	188,394	1,195,000	895,053
512001 Workers Comp Exp outside rate						
512002 Medicare Employer Expense	15,880	14,888	18,000	3,112	20,000	13,048
512005 Health Insurance Expense	79,346	70,802	88,000	17,198	93,000	76,782
512006 Dental Insurance Expense	14,485	12,853	18,000	5,147	17,000	10,302
512007 Vision Insurance Expense	3,355	2,908	5,000	2,092	5,400	1,901
512008 Life Insurance Expense	3,307	3,003	3,600	597	3,800	2,740
512009 Long Term Disability Expense	5,659	5,119	6,500	1,381	6,600	4,373
512010 Stars 401A Expense	1,250				6,564	16,717
512011 Stars 457 Expense						-25
512012 Calpers Retirement Expense	194,014	181,746	189,000	7,254	206,000	157,734
512014 Short Term Disability Expense	5,294	4,656	5,900	1,244	5,900	3,747
512015 Unemployment Insurance Expense	12,150					
512018 FSA Health & Day Care Expense						
520107 Payroll Fees						
520202 Bank Fees & Services						
520302 Legal Services						
520501 Professional Dues & Membership						
521109 Interest Expense	140					
522798 Miscellaneous Expense						
529997 Administrative Services - RGS		320,047		-320,047		
<b>Total Expenses</b>	<b>1,471,474</b>	<b>1,647,628</b>	<b>1,554,001</b>	<b>-93,627</b>	<b>1,559,264</b>	<b>1,182,373</b>
<b>Net Operating Income</b>	<b>590,651</b>	<b>280,145</b>	<b>331,399</b>	<b>51,254</b>	<b>288,736</b>	<b>237,642</b>
<b>Other Expenses</b>						
529994 Allowed OPEB Expense	40,352		31,352	31,352	51,828	
529998 Allocated Admin. Services - RGS	466,728	278,076	295,441	17,365		253,022
529999 Allocated Unbillable Expenses					333,652	
<b>Total Other Expenses</b>	<b>507,079</b>	<b>278,076</b>	<b>326,793</b>	<b>48,717</b>	<b>385,480</b>	<b>253,022</b>
<b>Net Other Income</b>	<b>-507,079</b>	<b>-278,076</b>	<b>-326,793</b>	<b>-48,717</b>	<b>-385,480</b>	<b>-253,022</b>
<b>Net Income</b>	<b>83,571</b>	<b>2,069</b>	<b>4,607</b>	<b>2,538</b>	<b>-96,744</b>	<b>-15,380</b>

## Local Government Services FY2014 Budget

	TOTAL				
	FY 12 Actual	FY 13 Budget	FY13 Proj.	FY13 Variance	FY14 Prop.
<b>Income</b>					
440301 Client Billings	6,285,331	3,665,849	4,009,919	344,070	3,700,000
440410 Client Administrative Fees	527,009	572,467	796,400	223,933	-4,000
Reimb. of Non-Personnel Exp (Fmr Misc Rev)					19,300
480000 Miscellaneous	79,688	60,520	20,919	-39,601	
<b>Total Income</b>	<b>6,892,029</b>	<b>4,298,836</b>	<b>4,827,239</b>	<b>528,403</b>	<b>3,715,300</b>
<b>Expenses</b>					
511010 Salaries - Regular	4,218,712	2,509,605	3,071,411	561,806	2,265,776
512001 Workers Comp Exp outside rate	2,102				
512002 Medicare Employer Expense	60,327	37,005	46,394	9,389	37,800
512005 Health Insurance Expense	373,837	216,245	301,189	84,944	192,000
512006 Dental Insurance Expense	56,662	34,364	51,792	17,428	34,100
512007 Vision Insurance Expense	12,428	7,749	14,306	6,557	10,600
512008 Life Insurance Expense	13,043	7,519	11,406	3,887	8,100
512009 Long Term Disability Expense	21,940	12,826	18,681	5,855	13,367
512010 Stars 401A Expense	20,433	156	1,600	1,444	9,164
512011 Stars 457 Expense					
512012 Calpers Retirement Expense	684,110	414,987	417,229	2,242	330,218
512014 Short Term Disability Expense	20,959	12,296	18,479	6,183	6,600
512015 Unemployment Insurance Expense	34,405		19,700	19,700	19,700
512018 FSA Health & Day Care Expense			2,268	2,268	
520107 Payroll Fees			2,600	2,600	4,000
520202 Bank Fees & Services			1,100	1,100	1,800
520302 Legal Services	6,425		2,400	2,400	2,200
520501 Professional Dues & Membership	2,756				
521109 Interest Expense	380				
522798 Miscellaneous Expense	1,059				
529997 Administrative Services - RGS	958,133	253,688	735,143	481,455	665,818
<b>Total Expenses</b>	<b>6,487,712</b>	<b>3,506,440</b>	<b>4,715,698</b>	<b>1,209,258</b>	<b>3,601,244</b>
<b>Net Operating Income</b>	<b>404,317</b>	<b>792,396</b>	<b>111,541</b>	<b>-680,855</b>	<b>114,056</b>
<b>Other Expenses</b>					
529994 Allowed OPEB Expense	107,004	100,000	107,089	7,089	107,000
529998 Allocated Admin. Services - RGS		654,302		-654,302	-670,788
529999 Allocated Unbillable Expenses					670,788
<b>Total Other Expenses</b>	<b>107,004</b>	<b>754,302</b>	<b>107,089</b>	<b>-647,213</b>	<b>107,000</b>
<b>Net Other Income</b>	<b>-107,004</b>	<b>-754,302</b>	<b>-107,089</b>	<b>647,213</b>	<b>-107,000</b>
<b>Net Income</b>	<b>297,313</b>	<b>38,094</b>	<b>4,452</b>	<b>-33,642</b>	<b>7,056</b>