

ROPS ADMINISTRATIVE COSTS  
FY 2024-25

ADMINISTRATIVE BUDGET FY: 2024-25

Fillmore Successor Development Agency

	Detailed Explanation of Costs:	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	VARIANCE		Detailed Explanation for Variance: <b>FY24-25 Proposed Budget to FY23-24 Budget</b>
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET			
						PROPOSED	\$	%	
Direct Costs:									
Staffing*		129,627	116,446	58,557	45,323	49,855	4,532	10.0%	Reduced staffing cost due to only 3 properties remaining. Anticipated 10% total compensation increase, including COLA, labor negotiations, and merit increases.
Indirect Costs:									
Legal Expenses	General legal and property disposition	18,967	37,372	25,982	20,000	20,000	-	0.0%	Budget mostly associated with anticipated property disposition. No expected change.
Finance and Debt Administration		4,886	1,790	37	4,500	2,500	(2,000)	-44.4%	Anticipated less Bank Fees and Debt Administration costs in FY 24-25 due to properties expected to be disposed.
Accounting and Audit Services	Successor portion of annual audit	4,000	2,573	5,507	4,000	4,400	400	10.0%	Anticipated increase in external Auditor contract.
Information Technology		1,500	629	-	-	-	-	0.0%	Not budgeted in FY 23-24 and FY 24-25.
Other Professional Services	Insurance & Property costs	12,000	1,012	8,474	5,000	6,821	1,821	36.4%	Anticipated increase in insurance costs.
Administrative Expenses	Overhead cost allocation	73,377	79,020		-	-	-	0.0%	Cost Allocation not budgeted in FY 23-24 and FY 24-25.
Miscellaneous/Other			91		-	-	-	0.0%	Not budgeted in FY 23-24 and FY 24-25.
Total Indirect Costs		114,730	122,487	40,000	33,500	33,721	221	0.7%	
TOTAL COSTS		244,357	238,933	98,557	78,823	83,576	4,753	6.0%	

* STAFFING COSTS		FY23-24 BUDGET			FY24-25 PROPOSED BUDGET			VARIANCE	
Classifications:	Description of Duties and Responsibilities	RATE	HOURS	TOTAL	RATE	HOURS	TOTAL	\$	Detailed Explanation for Variance: <b>FY24-25 Proposed Budget to FY23-24 Budget</b>
City Manager		\$ 139.22	47.25	\$ 6,578.15	\$ 153.14	47.25	\$ 7,235.96	\$ 657.81	Anticipated 10% total compensation increase, including COLA, labor negotiations, and merit increases.
Assistant City Manager		\$ 85.70	24.00	\$ 2,056.80	\$ 94.27	24.00	\$ 2,262.48	\$ 205.68	Anticipated 10% total compensation increase, including COLA, labor negotiations, and merit increases.
Finance Director		\$ 99.10	142.00	\$ 14,072.20	\$ 109.01	142.00	\$ 15,479.42	\$ 1,407.22	Anticipated 10% total compensation increase, including COLA, labor negotiations, and merit increases.
Planning & Community Development Director		\$ 110.64	39.00	\$ 4,314.96	\$ 121.70	39.00	\$ 4,746.46	\$ 431.50	Anticipated 10% total compensation increase, including COLA, labor negotiations, and merit increases.
Asst Finance Director/Accounting Supervisor		\$ 75.50	6.75	\$ 509.63	\$ 83.05	6.75	\$ 560.59	\$ 50.96	Anticipated 10% total compensation increase, including COLA, labor negotiations, and merit increases.
Fiscal Assistant		\$ 33.76	527.00	\$ 17,791.52	\$ 37.14	527.00	\$ 19,570.67	\$ 1,779.15	Anticipated 10% total compensation increase, including COLA, labor negotiations, and merit increases.
				\$ -			\$ -	\$ -	
				\$ -			\$ -	\$ -	
TOTAL				\$ 45,323.25	TOTAL		\$ 49,855.58	\$ 4,532.33	

ADMINISTRATIVE BUDGET VARIANCE REPORT FY: 2022-23

Fillmore Successor Development Agency

Direct Costs:

Staffing\*

Indirect Costs:

Legal Expenses

Finance and Debt Administration

Accounting and Audit Services

Information Technology

Other Professional Services

Administrative Expenses

Miscellaneous/Other

Total Indirect Costs

TOTAL COSTS

FY19-20	FY20-21	FY21-22	FY22-23				Detailed Explanation for Variance:
ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	VARIANCE		
					\$	%	
149,618	129,627	116,446	58,557	58,557	-	0.0%	Staff Actual Rates and Hours remained consistent with the Budget.
4,620	18,967	37,372	25,982	20,000	5,982	29.9%	Contract City Attorney assisted more than anticipated. Three properties remain.
	4,886	1,790	37	4,500	(4,463)	-99.2%	Bank Fees less than budget and anticipated financial services did not materialize.
2,885	4,000	2,573	5,507	4,000	1,507	37.7%	External Auditor contract more than anticipated.
1,041	1,500	629	-	1,500	(1,500)	-100.0%	No IT related expense.
	12,000	1,012	8,474	10,000	(1,526)	-15.3%	Less Insurance Cost paid than Budget.
73,377	73,377	79,020			-	0.0%	
		91			-	0.0%	
81,923	114,730	122,487	40,000	40,000	(0)	0.0%	
231,541	244,357	238,933	98,557	98,557	(0)	0.0%	FY 2022-23 Actuals are Preliminary subject to change per ACFR review.

* STAFFING COSTS	FY22-23 ACTUAL			FY22-23 BUDGET			VARIANCE	Detailed Explanation for Variance:
Classifications:	Rate	Hours	Total	Rate	Hours	Total	\$	
City Manager	\$ 134.69	63.10	\$ 8,499	\$ 134.69	63.10	\$ 8,499	\$ -	
Assistant City Manager	\$ 87.81	30.50	\$ 2,678	\$ 87.81	30.50	\$ 2,678	\$ -	Staff Actual Rate and Hours remained consistent with the Budget.
Finance Director	\$ 76.27	238.64	\$ 18,201	\$ 76.27	238.64	\$ 18,201	\$ -	Staff Actual Rate and Hours remained consistent with the Budget.
Planning & Community Development Director	\$ 111.16	50.05	\$ 5,564	\$ 111.16	50.05	\$ 5,564	\$ -	Staff Actual Rate and Hours remained consistent with the Budget.
Asst Finance Director/Accounting Supervisor	\$ 83.20	7.47	\$ 622	\$ 83.20	7.47	\$ 622	\$ -	Staff Actual Rate and Hours remained consistent with the Budget.
Fiscal Assistant	\$ 33.51	686.16	\$ 22,993	\$ 33.51	686.16	\$ 22,993	\$ -	Staff Actual Rate and Hours remained consistent with the Budget.
			\$ -			\$ -	\$ -	
TOTAL		\$ 58,557	TOTAL		\$ 58,557	\$ -		