

FRESNO LOCAL AGENCY FORMATION COMMISSION (LAFCO)
EXECUTIVE OFFICER'S REPORT

AGENDA ITEM No. 10

DATE: March 9, 2016

TO: Local Agency Formation Commission

FROM: David E. Fey, AICP, Executive Officer 

SUBJECT: Preliminary Budget and Work Plan for Fiscal Year 2016-17

RECOMMENDATION: Receive and Provide Direction

Executive Summary

The fiscal year (FY) 2016-17 LAFCo preliminary budget estimates (Exhibit "A") and draft 2016-17 Work Plan (Exhibit "B") are presented herein for the Commission's consideration, comment, and direction to staff with respect to any recommended changes that the Commission may choose to incorporate into the proposed budget and work plan that will be presented to the Commission on April 13, 2013.

The Commission's budget is based on a July 1st to June 30th fiscal year.

Staff anticipates that the FY 2015-16 budget will close above the approved budget of \$447,603, largely due to higher than anticipated personnel expenses including increased Executive Officer compensation (\$11,445) approved by the Commission and resolution of underpayment by LAFCo to the County pursuant to its Professional Service Agreement with the County of Fresno (\$31,000). Application fee revenue is expected to close approximately \$40,000 higher than projected, however, and is expected to balance expenditures.

The FY 15-16 budget was the lowest in eight years but included an operational reserve of \$100,000. Staff estimates the preliminary FY 2016-17 budget of approximately \$582,416, an increase of \$134,800 from FY 2015-16. Staff proposes to increase staffing by adding a LAFCo Analyst I position, increasing the size of LAFCo's offices, and increasing consulting services via an amendment of the PSA to accommodate the increased workload of the Municipal Service Review Program.

This is a preliminary estimate that will be further refined based on continuing staff analysis and Commission direction. Staff will present a "Proposed Budget" that reflects the Commission's comments and direction at its April hearing, and a "Final Budget" in May.

Overview of Budget Process

California Government Code Section 56381(a) states, "The commission shall adopt annually, following noticed public hearings, a proposed budget by May 1 and final budget by June 15. At a minimum, the proposed and final budget shall be equal to the budget adopted for the previous fiscal year unless the commission finds that reduced staffing or program costs will nevertheless

allow the commission to fulfill the purposes and programs of this chapter.”

The Commission's *Financial and Accounting Procedures* stipulate that “In order to get an early start on the budget and allow for careful consideration of the budget options, the Executive Officer will present a preliminary budget to the Commission in March of each year in order to obtain advance direction from the Commission.” The Commission's budget is based on a July 1st to June 30th fiscal year.

The Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 authorizes the operational costs of LAFCo to be shared one-half by the County and one-half by cities where only the County and cities are represented on the Commission. In the event that special districts choose to be represented on the Commission, LAFCo funding would then be shared one-third by the County, cities, and the special districts or by an alternative method approved pursuant to section 56381(b)(4) of the California Government Code.

LAFCo's operational expenses are augmented by fees established by the Commission in accordance with section 56383 of the California Government Code for services rendered to process applications for annexations, reorganizations, and detachments, as well as other LAFCo actions.

Summary of FY 15-16 Budget to Close

Revenue

Revenue was budgeted for \$447,602 comprised of \$186,206 contributed respectively by the County and the 15 cities, \$40,000 anticipated in application fees, and an available fund balance contribution of 35,190.

Fee revenue is expected to close \$40,000 higher than projected.

Expense - Office Operations

Office operations were budgeted for \$99,845 and are estimated at this point to close at \$94,622, less \$5,223. Accounts projected to close under budget are liability insurance and commission and staff education, by \$1,723 and \$3,500, respectively.

Expense - Personnel

Personnel expenses were budgeted for \$289,958 and are estimated to close at \$331,922, over by \$41,964. Personnel accounts projected to close over budget are:

- An adjustment to the Executive Officer's compensation was approved after the budget was adopted (\$5,500);
- Balance due the County under the Professional Services Agreement for former county employee representing accrued vacation leave liability and underpaid invoices for County employees from July, 2012–September, 2014 (\$31,733); and
- Incidental expenses associated with COLA increases to LAFCo staff (\$4,300).

Expense - Consultant Services

Consulting services expenses were budgeted for \$57,800 and are estimated to close at \$58,825, over by \$1,025 resulting from Fresno County Assessor/Recorder charges associated with the review of annexation proposals.

Conclusion

FY 15-16 is anticipated to close with unanticipated expenses balanced by additional fee revenue.

Summary of Preliminary FY 2016-2017 Budget and Work Plan

Discussion

The preliminary budget supports the Commission's role as an independent planning and regulatory agency whose purposes are to encourage the orderly formation of local governmental agencies, preserve agricultural land resources, and discourage urban sprawl. The Commission's work plan represents projects and activities that fulfill its goals and objectives. The budget represents the funding to accomplish projects important to the Commission.

The 2014 MSR Program produces a more informative and useful analysis of local agencies than past service reviews have accomplished, and as a result, the local agencies reviewed have become more accountable and transparent. Using the MSR process as a template for improvement, staff has also reached out to agencies in advance of their MSR to support them as they seek to improve their operations.

Local agencies are more aware of the MSR program and the Commission's interest in their performance and have sought to make improvements in anticipation of or during the MSR process.

Nonetheless, as staff has frequently reported to the Commission, not all agencies participate in the MSR process. To some extent, the lack of participation has become an accurate indicator of a local agency's compliance with its own principal act, the Brown Act, and/or the Public Records Act.

Staff seeks to assist and support an agency's improvement when the agency is motivated to cooperate, but the time it takes to work with the agency and collect the necessary data is impacting the MSR schedule.

Emerging Issues to Address with the FY 2016-2017 Budget and Work Plan

MSR Constraint

The volume of work associated with the MSR Program is due to a variety of causes, including the unanticipated time to identify and resolve local agency issues that were not sufficiently addressed during the first round of MSRs in 2007; additional time spent supporting a district's development of a durable resolution to the issue(s) and assisting the special district to be an active participant in working on this resolution.

Commissioners have expressed their interest in thorough MSRs and timely completion of the reviews. Given these comments and the MSR schedule impacts since the MSR Program was

initiated, staff has evaluated several ways to address this situation:

A *status quo approach* is likely to continue the backlog of MSRs, though there will be efficiencies gained as staff gains more experience with MSRs in general and with the different types of special districts in particular.

Another approach is *reduce the number of MSRs to be performed annually*, that is, maintain the current level of effort and continue to produce “MSR 2.0” products but restrict them to a relatively small number per year, perhaps 7-10 annually. This would extend the completion of the second round MSRs by several years.

Time can be gained by *performing more restricted reviews* of municipal services. The effect would reduce the scope of the MSR to a local agency’s compliance with its principal act, adoption of an annual budget, and so forth, but would not assume the level of effort that may be necessary to address issues raised in the MSR.

MSRs on request only would reduce their number to only a few each year. This is not consistent with Fresno LAFCo’s MSR program, however, nor would it likely result in the improvements to district performance, boundary accuracy, and interagency efficiencies that the MSR Program has produced.

One approach is to *hire consultants to perform many or all* of the MSRs. An appropriate scope of work generated by LAFCo will permit consultants to propose budgets that result in MSR 2.0 deliverables. Santa Cruz LAFCo recently requested consultant expenses and distributed the data (Exhibit C). Table A presents the responses; Table B presents the average cost per each MSR and develops a range of estimates used in Table C where projected consultant expenses are compared with total MSRs to be performed under the current schedule (staff’s consultant management expenses would approach 15% of the contract amounts and are not included in Table C estimates). Table C presents consultant-only MSR expenses for four fiscal years of the current MSR schedule: 14-15 through 17-18.

MSR Constraint – Recommendation

Based on this analysis, staff concludes that the *best value* for Fresno LAFCo continues to be staff-generated MSRs, and supports maintaining the MSR Program and schedule by adding an additional analyst staff member to contribute to the workload. This action would also require additional office space and furnishings as LAFCo’s current office is nearly at its maximum occupancy.

GIS Constraint

Another emerging issue is the necessity to update LAFCo’s maps. LAFCo’s existing local agency maps are saved in the LAFCo server and do not reflect the County’s ongoing maintenance of geographic data. LAFCo’s PDF maps are essentially a 2007 version of the local agency boundaries and need to be updated regularly. In addition, the MSR Program includes verification of a special district’s service area. Data from the special district are frequently not consistent with LAFCo’s 2007 maps which have to be updated. For example, LAFCo’s 2007 MSR maps do not show the entire service area of multi-county districts. Then there is the need to reconcile data among multiple agencies including Fresno County Elections, Fresno County Public Works and Planning, the special district, and often another regulatory agency that manages a resource of the

special districts (such as the Department of Water Resources or the U.S. Bureau of Reclamation).

Not all boundary data is maintained by the County. For example, the County Assessor does not maintain landowner-voter district boundaries because these special districts do not participate in the County's Tax Rate Exchange program. In fulfilling its MSRs for these special districts, LAFCo is responsible for determining the accurate district boundary as a fundamental step to complete the review. Each of these activities is accomplished by the LAFCo Analyst who is also working on the MSR Program.

GIS Constraint – Recommendation

Staff initially considered recommending hiring a GIS technician but determined that an efficiency can be gained by using the LAFCo/County Professional Services Agreement to contract with a Public Works and Planning GIS specialist to perform this work under the direction of the LAFCo Analyst. Staff estimates expenses for 80 hours per month.

Preliminary FY 2016-17 Work Plan

A preliminary FY 2016-17 Work Plan is attached as Exhibit "B," consistent with the analysis presented in this report. It contains ongoing assignments such as the MSR program, application processing and consultation and facilitation to local agencies and the public. Three projects from FY 15-16 that were started but not completed are recommended for the FY 16-17 Work Plan: a comprehensive examination and update of Fresno LAFCo's current Policies and Procedures manual, an application fee analysis, and the ag preservation policy committee. As reported during the mid-year budget report, staff recommends that the fire transition policy review and assessment be performed with the Fresno County Fire Protection District's MSR anticipated in 2018.

Preliminary FY 2016-17 Budget

Based on the recommendations in this report, the preliminary FY 2016-17 budget is presented:

Revenue

Preliminary FY 2016-2017 revenue is forecast as \$582,416, with a preliminary estimate of County and Cities' contribution of \$258,333, and \$65,000 in application fees (see Exhibit D for fee revenue analysis worksheet).

Expenses – Personnel

Personnel expenses are forecast as \$381,056, and include a proposed new LAFCo Analyst I position.

Expense - Office operations

Office operations are forecast as \$112,060, and include additional office space, furniture, and telecommunications for the proposed new LAFCo Analyst I position.

Expense - Consultant Services

Consulting services expenses are forecast as \$89,300, including \$30,000 for a proposed amendment of the Professional Service Agreement with Fresno County to fund work by County GIS staff to assist LAFCo's MSR program.

Individuals and Agencies Receiving this Report

- Ken Price, LAFCo Counsel
- Bernard Jimenez, Deputy Director of Fresno Co. Public Works and Planning
- John Hays, Principal Administrative Analyst, Fresno County CAO's office

The distribution of the preliminary budget is limited. However, in accord with CKH sec. 56381, the proposed budget will be distributed to a larger number of local agencies and County departments.

G:\LAFCO WORKING FILES\MARCH 9, 2016\Staff Report - Preliminary Budget.doc

FRESNO LAFCO MID-YEAR FY15-16 BUDGET SUMMARY

Revised: 2/23/16; Inclusive of 1/16 Financial Statement; 2-16 bank statements

#	REVENUE SUMMARY	Approved 15/16 Budget	Estimate to Close FY 15/16	Difference	Preliminary 16-17 Budget
10100	ALLOCATION COUNTY	186,206	186,206	0	258,333
10200	ALLOCATION CITIES	186,206	186,206	0	258,333
10300	APPLICATION FEES	40,000	80,000	40,000	65,000
10400	MSR PREPARATION	0	0	0	0
10600	MSR CONSULTANT CONTRACTS	0	0	0	0
10700	MSR CONTRACT ADMINISTRATION	0	250	250	750
10800	SPECIAL HEARINGS	0	0	0	0
10900	MISC. RECEIPTS	0	400	400	0
	AVAILABLE FUND BALANCE	35,190	32,308	(2,882)	0
Total		447,602	485,370	40,650	582,416

#	EXPENDITURE SUMMARY	Approved 15/16 Budget	Estimate to Close FY 15/16	Difference
51000	EXPENDITURE - OFFICE OPERATIONS	99,845	94,622	(5,223)
52000	EXPENDITURE - PERSONNEL	289,958	331,922	41,964
53000	EXPENDITURE - CONSULTING SERVICES	57,800	58,825	1,025
Total		447,603	485,370	37,767
				582,416

DRAFT 2016 LAFCo WORK PLAN
March 9, 2016

Introduction

Fresno LAFCo's Financial and Accounting Procedures specify that before July 1st, the LAFCo Executive Officer shall prepare for the Commission's review and approval an annual work plan. The work plan is prepared in conjunction with the annual budget. The work plan identifies the purposes and plans of State Law and local policy, including requirements for service reviews, sphere of influence updates, and other mandated functions.

This work plan reflects the Fresno LAFCo's policies and procedures and the current and the dynamic needs of the local agencies in Fresno County. The work plan is composed of projects to be undertaken directly by LAFCo staff during the year.

The work plan is developed to advance the state's interests, the Commission's issues and goals.

I. The scope of the work plan is developed to be consistent with the legislature's findings and declarations:

- It is the policy of the state to encourage orderly growth and development which are essential to the social, fiscal, and economic well-being of the state.
- The logical formation and determination of local agency boundaries is an important factor in promoting orderly development and in balancing that development with sometimes competing state interests of discouraging urban sprawl, preserving open-space and prime agricultural lands, and efficiently extending government services.
- Providing housing for persons and families of all incomes is an important factor in promoting orderly development.
- This policy should be effected by the logical formation and modification of the boundaries of local agencies, with a preference granted to accommodating additional growth within, or through the expansion of, the boundaries of those local agencies which can best accommodate and provide necessary governmental services and housing for persons and families of all incomes in the most efficient manner feasible.
- The Legislature also finds that, whether governmental services are proposed to be provided by a single-purpose agency, several agencies, or a multipurpose agency, responsibility should be given to the agency or agencies that can best provide government services.

II. The projects are identified to address important issues identified by the Commission in its initial Policies, Standards, and Procedures Document, adopted in 1986 or as revised:

Fresno LAFCo identified the following list of problems and needs locally, which pertain to the Commission's responsibilities, and developed policies, standards, and procedures in this document in order to help resolve the problems and meet needs within the Commission's jurisdiction:

1. Proliferation of overlapping and competing local agencies.
2. Need for more cooperation/coordination among local agencies[!]
3. Inadequate level or range of services in county/community.
4. Inadequate revenue base or adverse fiscal impacts for local agencies[!]
5. Illogical, gerrymandered agency boundaries, islands, surrounded areas.
6. Illogical agency service areas.
7. Conflicts between urban and rural/agricultural land uses.
8. Premature proposals and lack of development proposals.
9. Phasing of agency expansion/growth.
10. Determining environmental effects of proposals.
11. Determining consistency with city or county general plans.
12. Urban sprawl and leap frog urban development.
13. Guiding urban growth away from prime agricultural lands.
14. Defining agricultural lands and open space lands.
15. Opposition of proposals by residents and popularity of proposals by landowners/developers.
16. Provision of adequate noticing of LAFCO hearing and conducting authority hearing.

On February 18, 2015, the following *Special District Issues, 2015* were presented to the Commission:

1. No adopted annual budget, by-laws, or procedures.
2. No services.
3. District board nonfeasance.
4. Grand Jury Reports.
5. Lack of staff or staff lacks technological/managerial/financial (T/M/F) expertise.
6. Board members fulfill both policy and operational functions.
7. Lack of coordination of similar services between and among different special districts.
8. Lack of transparency and/or Brown Act compliance.
9. Changing demographics, antiquated mission.
10. The special district does not cooperate with LAFCo on the MSR.

Other issues have emerged since that time:

11. District board lacks quorum.
12. Board members lack T/M/F expertise.
13. Board members continue to serve after terms expire.

III. The work plan is refined to conform with Commission goals:

1. Encouraging Orderly Formation and Development of Agencies;
2. Encouraging Consistency with Spheres of Influence and Recommended Reorganization Of Agencies;
 - a. 102-04 Transition Agreements
3. Encouraging Orderly Urban Development and Preservation of Open Space Patterns;
4. Encouraging Conservation of Prime Agricultural Lands and Open Space Areas;
5. Providing Public Access to the Commission via the Internet; and
6. LAFCo Disadvantaged Communities Policy.

Preliminary 2016-17 Work Plan

Municipal Service Review Program

Summary: the MSR Program is currently the most important function of the Fresno LAFCo; LAFCo exercises a unique statutory authority in the implementation of its MSR Program.

Municipal Service Reviews are the only independent 'governance audit' performed locally, regularly, and intended to coordinate services among and between local agencies. The MSR program supports the respective missions of local agencies, improves service delivery efficiencies, and enhances accountability of local agencies.

Pursuant to Commission direction and policy for an assertive MSR program, staff developed an ambitious schedule of MSR updates for all local agencies.

The program has resulted in increasing order and efficiencies for LAFCo, the subject local agencies, and allied local and state agencies. Nearly all of the current MSRs have revealed one or more issues of local agency operation that warrants determinations and supportive recommendations. The issues raised have included lack of compliance with Principal Acts, lack of compliance with Brown Act, inconsistent boundaries, and other things that can negatively influence service delivery efficiencies.

The complication is that these problems also resulted in an unanticipated workload for LAFCo staff, primarily the LAFCo analyst, who is responsible for the day-to-day progress of the MSR program. In addition to the additional work, many agencies rely on the LAFCo GIS database which should be updated as new information is developed.

This is not to say that the MSR Program is flawed—it is doing what the Commission intended for it to accomplish. But the initial MSR Program schedule assumption of staff-hours to complete an "average" MSR under-estimated the effort to acquire effective communication with local agencies and the time to identify and resolve issues related to service delivery efficiency.

In adopting the FY 16-17 budget, the commission will have taken action to address the current challenges of the MSR Program.

Application processing (Pre-applications / Applications)

Annexations, detachments, extensions of service, spheres of influence updates, and other district modifications that are requested by local agencies and the public, as well as any activities initiated by the Commission will be processed in accordance with statute and policy.

Staff may engage in incidental changes to the LAFCo website and documents presented therein to increase application processing efficiencies.

Consultation and facilitation to local agencies and the public

This accounts for the many requests for information, interpretation, advice, and project facilitation that arise.

Local Agency Spring Workshop

Staff will contact all local agencies and offer to attend council and board meetings to explain the role of LAFCo, Spheres of influence, Reorganizations, MSRs, and Annexations. The workshop will describe the application process, critical timelines, and the public hearing and conducting authority process. We will also walk through the sphere of influence update process to put it in proper perspective, and describe the function of Municipal Service Reviews.

In addition, pursuant to the adopted Annexation Program Guidelines, staff will offer an Annexation Program Workshop to local agency staff and the development community. Staff is in discussion with the California Special District Association to facilitate a special district workshop.

Update of LAFCo Policies and Procedures

This project began in FY 15-16 as a comprehensive examination and update of Fresno LAFCo's current Policies and Procedures manual. The goal is to clarify procedural and policy language, and bring the manual into full conformance with CKH. In consultation with the Commission, this project will also strive to make the document more easily understandable by local agencies and the general public.

Application Fee Analysis

This project will evaluate the Commission's application fees: do the current fees balance expenses associated with application processing; the state of subsidiary expenses (such as services provided through the Professional Services Agreement with Fresno County); and the fiscal implications of waiving application fees.

Assess Agricultural Preservation Policies

This project began in FY 15-16 and is recommended to continue in FY 16-17 with the goal to conclude by May, 2017.

Preserving open-space and prime agricultural lands is of paramount importance to the Commission. LAFCo's statutory foundation puts it in a position to develop policies that permit it to influence orderly growth without being involved in actual land uses.

This project will evaluate the effectiveness of past LAFCo policy efforts, efforts of other agencies in Fresno County, and provide recommendations on an appropriate level of commission policy, whether project-by-project or on a sphere of influence basis.

Table A - Consultant Cost of Municipal Service Reviews 2013-2016					
Compiled by Pat McCormick, Santa Cruz LAFCo Executive Officer February, 2016					
LAFCO	Cost	\$ per agency	\$ per city	\$ per district	Description
Alameda	\$75,000	\$3,800		\$3,800	21 special districts including 12 CSAs
Santa Clara	\$75,000	\$5,000	\$5,000		15 cities
Yolo	\$80,000	\$5,300		\$5,300	15 fire protection districts
San Mateo	\$67,000	\$8,400			8+ agencies (4 cities, 4 districts, plus a few small districts)
Nevada	\$43,000	\$8,600			5 water agencies (2 cities, 3 districts)
Nevada	\$40,000	\$10,000			4 wastewater agencies (2 cities, 2 districts)
Sonoma	\$60,000	\$10,000		\$10,000	6 fire agencies (1 city, 2 districts, county, tribe, and CAL Fire)
Napa	\$62,000	\$12,400	\$14,000	\$7,000	5 agencies (3 cities, 2 districts)
Yolo	\$40,000	\$11,500			\$40,000 for typical MSR for 3-4 agencies
Fresno	\$35,000	\$30,000	\$30,000		1 large city
San Mateo	\$38,000	\$38,000		\$38,000	1 complicated and contentious district
EO McCormick estimated consultant expense of \$10,000 for a moderately complex MSR					

Table B - Fresno LAFCo Analysis		
LAFCO	# of MSRs	Avg \$/MSR
Alameda	21	\$3,571.43
Santa Clara	15	\$5,000.00
Yolo	15	\$5,333.33
San Mateo	10	\$5,153.85
Nevada	5	\$8,600.00
Nevada	4	\$10,000.00
Sonoma	6	\$10,000.00
Napa	5	\$12,400.00
Yolo	3.5	\$11,428.57
Fresno	1	\$35,000.00
San Mateo	1	\$38,000.00
Average Cost of MSR		\$13,135.20

< Figure used for "Low" estimate in Table C

< Figures used for "Moderate" estimate in Table C

< Figure used for "Average" in Table C

Table C - Fresno LAFCo MSR Program Estimated Consultant Expenses					
Fiscal Year	# of MSRs	Low	Median	"Moderate" Per Table A	Average
FY 14-15	19	\$67,857	\$176,700	\$190,000	\$249,569
FY 15-16	33	\$117,857	\$306,900	\$330,000	\$433,462
FY 16-17	39	\$139,286	\$362,700	\$390,000	\$512,273
FY 17-18	24	\$85,714	\$223,200	\$792,000	\$315,245

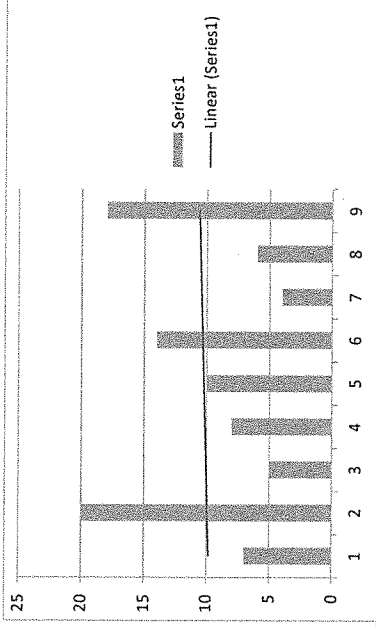
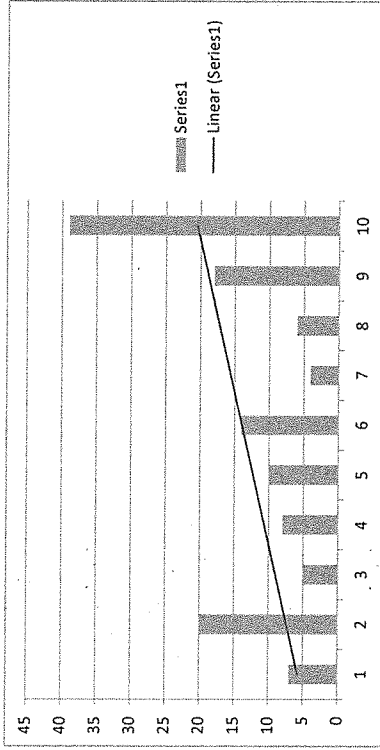
Exhibit D 10-Year Application Data Analysis

Application Data Analysis												
Fiscal Year			2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07 (3)
		Total	Annual Average									
# of Applications		92	10.2	7	20	5	8	10	4	6	18	39
Fee Revenue	\$	830,902	\$ 66,572	\$53,000	\$127,692	\$39,600	\$64,860	\$33,000	\$77,000	\$36,000	\$133,125	\$231,750
Avg Fee/App	\$		\$ 6,693	\$ 7,571	\$ 6,385	\$ 7,920	\$ 8,108	\$ 3,300	\$ 5,500	\$ 9,000	\$ 7,396	\$ 5,942

Notes

- (1) Applications are counted when fee revenue exceeds \$1K or isn't waived.
 (2) Outside Service Requests are not counted because: they generate de minimus fee revenue; the time spent is similar to response for comments which are not funded by fees; and there are a small number of total requests during a fiscal year.
 (3) 2006-07 applications and fee revenue are not included in the average as that year is excessively above 'normal'. The chart below/left includes the 2006-2007 data and generates a recessionary trendline. In contrast, the chart below/right does not include the 2006-07 data and presents a more representative trendline.

Applications not counted (1)(2)	4.8	6	8	3	2	5	1	0	7	11	5
Fee Revenue not counted	630	\$0	0	750	1050	0	\$500	0	1000	1500	1500



Conclusion		2015-16	2014-15	2013-14	2012-13	2011-12	2010-11	2009-10	2008-09	2007-08	2006-07 (3)
Anticipated # of apps in 2016-17			10								
Average fee per application			\$ 6,693								
Projected Application Fee			\$ 66,934								
Average "hard" expenses per application											
51120 Publication & Legal Notices											
Fresno Bee, Fresno Business Journal											
Notices of Determination											
53700 Fr Co Env Health											
51100 Fr Co PeopleSoft Financial Charges											
53400 Fr Co Assessor/Recorder											
53310 Fr Co Accounting/Auditor											
53600 Fr Co Elections											
Total											

* These expenses are shown as cumulative expenses because while they may not be associated individual applications, they would most likely only be incurred with application processing.