

	Budget 23/24	Year to year % budget change	Budget 22/23	Actual 21/22	A vs B	Budget 21/22	Actual 20/21	Budget 20/21	Actual 19/20	Budget 19/20
<b>REVENUES</b>										
Ad Valorem Property Taxes	\$ 2,842,050	3%	\$ 2,755,397	\$ 2,759,272	7%	\$ 2,580,814	\$ 2,624,188	\$ 2,300,000	\$ 2,502,132	\$ 2,494,800
Special Tax & Benefit Assessment	\$ 2,008,405	1%	\$ 1,981,814	\$ 1,988,520	0%	\$ 1,981,959	\$ 1,962,192	\$ 1,821,600	\$ 1,951,959	\$ 1,986,806
Interest earned (restricted fund interest NOT included as revenue)	\$ 20,000	0%	\$ 20,000	\$ (4,799)	-116%	\$ 30,000	\$ 19,208	\$ 30,000	\$ 176,499	\$ 30,000
Sale of Property and Equipment & Misc.	\$ 5,000	100%	\$ 2,500	\$ 121,218	2324%	\$ 5,000	\$ 1,038	\$ 5,000	\$ 14,775	\$ 5,000
Reimbursable Retiree Health Benefits and fees from OPEB	\$ 133,348	-5%	\$ 140,946	\$ 135,592	-19%	\$ 168,091	\$ 163,355	\$ 164,913	\$ 163,355	\$ 163,630
<b>Total Revenue (see figure 1)</b>	<b>\$ 5,008,804</b>	<b>2%</b>	<b>\$ 4,900,658</b>	<b>\$ 4,999,803</b>	<b>5%</b>	<b>\$ 4,765,864</b>	<b>\$ 4,769,981</b>	<b>\$ 4,321,513</b>	<b>\$ 4,808,720</b>	<b>\$ 4,680,236</b>
<b>EXPENDITURES</b>										
Salaries (including deferred comp.)	\$ 2,462,469	4%	\$ 2,371,703	\$ 2,121,872	-5%	\$ 2,236,282	\$ 2,037,043	\$ 2,116,177	\$ 1,980,518	\$ 2,035,791
CalPERS Retirement	\$ 553,955	4%	\$ 534,559	\$ 471,085	-1%	\$ 473,950	\$ 423,110	\$ 423,350	\$ 378,833	\$ 360,538
Medicare & Social Security	\$ 40,292	4%	\$ 38,763	\$ 30,026	-9%	\$ 33,062	\$ 27,867	\$ 31,278	\$ 29,651	\$ 30,843
Fringe Benefits	\$ 605,491	7%	\$ 564,969	\$ 484,487	-16%	\$ 579,596	\$ 502,898	\$ 527,031	\$ 465,466	\$ 502,043
<b>Total Salaries, Retirement, &amp; Benefits (pgs. 2,3) (see figure 3)</b>	<b>\$ 3,662,207</b>	<b>4%</b>	<b>\$ 3,509,995</b>	<b>\$ 3,107,470</b>	<b>-6%</b>	<b>\$ 3,322,891</b>	<b>\$ 2,990,918</b>	<b>\$ 3,097,836</b>	<b>\$ 2,854,468</b>	<b>\$ 2,929,215</b>
Service & Supplies (Clothing & Personal supplies)	\$ 9,000	0%	\$ 9,000	\$ 7,882	-21%	\$ 10,000	\$ 4,859	\$ 10,000	\$ 6,214	\$ 8,000
Service & Supplies (Laundry services & supplies)	\$ 13,000	0%	\$ 13,000	\$ 10,417	-31%	\$ 15,000	\$ 9,125	\$ 15,000	\$ 10,648	\$ 12,750
Utilities	\$ 23,700	9%	\$ 21,700	\$ 18,135	7%	\$ 17,000	\$ 15,422	\$ 12,000	\$ 25,962	\$ 12,600
Small tools and instruments	\$ 3,000	0%	\$ 3,000	\$ 1,963	-35%	\$ 3,000	\$ 2,189	\$ 3,000	\$ 2,056	\$ 3,000
Maintenance (Landscaping & Facility)	\$ 30,000	0%	\$ 30,000	\$ 26,671	-24%	\$ 35,000	\$ 20,262	\$ 25,000	\$ 16,679	\$ 25,000
Maintenance (Equipment)	\$ 30,000	0%	\$ 30,000	\$ 25,355	-28%	\$ 35,000	\$ 22,290	\$ 35,000	\$ 20,600	\$ 35,000
Transportation, travel, training, & board	\$ 127,990	7%	\$ 119,840	\$ 120,419	-6%	\$ 127,630	\$ 74,653	\$ 122,400	\$ 95,814	\$ 134,260
Professional services	\$ 122,950	-19%	\$ 152,200	\$ 97,726	-52%	\$ 203,450	\$ 91,623	\$ 176,200	\$ 112,887	\$ 169,320
Memberships, dues, & subscriptions.	\$ 27,000	-27%	\$ 37,000	\$ 25,103	5%	\$ 24,000	\$ 22,906	\$ 23,337	\$ 26,317	\$ 22,655
Insurance - VCJPA	\$ 211,959	18%	\$ 179,436	\$ 160,933	7%	\$ 150,611	\$ 141,650	\$ 137,524	\$ 134,834	\$ 133,546
Community education	\$ 53,000	-4%	\$ 55,000	\$ 26,225	-34%	\$ 39,500	\$ 26,317	\$ 38,575	\$ 22,734	\$ 40,000
Operations	\$ 261,500	15%	\$ 227,500	\$ 182,576	-24%	\$ 239,000	\$ 223,362	\$ 241,000	\$ 179,659	\$ 228,500
Household expenses	\$ 21,350	7%	\$ 19,950	\$ 25,388	46%	\$ 17,350	\$ 15,881	\$ 16,750	\$ 14,817	\$ 15,850
Office expenses	\$ 13,000	8%	\$ 12,000	\$ 7,003	-42%	\$ 12,000	\$ 9,748	\$ 12,000	\$ 13,761	\$ 14,500
Information Technology/ Communication	\$ 104,000	-3%	\$ 107,400	\$ 74,950	-33%	\$ 112,400	\$ 71,771	\$ 111,400	\$ 83,135	\$ 117,100
Laboratory	\$ 140,000	6%	\$ 132,500	\$ 82,354	-43%	\$ 144,000	\$ 64,136	\$ 139,000	\$ 100,878	\$ 137,000
<b>Total Staff Budget (pg. 4) (see figure 4)</b>	<b>\$ 1,191,449</b>	<b>4%</b>	<b>\$ 1,149,526</b>	<b>\$ 893,100</b>	<b>-25%</b>	<b>\$ 1,184,941</b>	<b>\$ 816,194</b>	<b>\$ 1,118,186</b>	<b>\$ 866,995</b>	<b>\$ 1,109,081</b>
Contingency	\$ 48,000	4%	\$ 46,000	\$ -		\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
<b>Total Expenditures (see figure 2)</b>	<b>\$ 4,901,656</b>	<b>4%</b>	<b>\$ 4,705,521</b>	<b>\$ 4,000,570</b>	<b>-12%</b>	<b>\$ 4,557,832</b>	<b>\$ 3,807,112</b>	<b>\$ 4,266,022</b>	<b>\$ 3,721,463</b>	<b>\$ 4,088,296</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 107,148</b>		<b>\$ 195,136</b>	<b>\$ 2,842</b>		<b>\$ 208,032</b>	<b>\$ 962,869</b>	<b>\$ 55,491</b>		<b>\$ 591,940</b>
<b>CASH CARRIED OVER (pg. 5)</b>	<b>\$ 1,081,184</b>		<b>\$ 882,264</b>			<b>\$ 1,530,673</b>		<b>\$ 161,656</b>		<b>\$ 485,003</b>
<b>SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS</b>	<b>\$ 1,188,331</b>		<b>\$ 1,077,400</b>			<b>\$ 1,738,705</b>		<b>\$ 217,147</b>		<b>\$ 1,076,943</b>
<b>RESERVE ACCOUNT ALLOCATIONS</b>										
			<b>Transfers</b>	<b>Actual 21/22</b>		<b>Budget 21/22</b>	<b>Actual 20/21</b>	<b>Budget 20/21</b>	<b>Actual 19/20</b>	<b>Budget 19/20</b>
VCJPA Member Contingency Fund	\$ (4,351)		\$ (43,103)	\$ -		\$ -	\$ -	\$ -	\$ (51,332)	\$ (51,332)
PARS: Pension Rate Stabilization	\$ 297,083		\$ 269,350	\$ 434,676		\$ 434,676	\$ -	\$ -	\$ 500,000	\$ 500,000
CA CLASS: Public Health Emergency Fund	\$ (41,085)		\$ (26,732)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
CA CLASS: Repair and Replace Fund (pg. 7)	\$ 866,685		\$ 537,912	\$ 1,311,625		\$ 1,311,625	\$ -	\$ 314,315	\$ 1,086,170	\$ 1,196,000
CA CLASS: Operating Reserve Fund	\$ -		\$ -	\$ -		\$ -	\$ (25,000)	\$ -	\$ -	\$ (619,057)
CAMP: Capital Reserve Fund	\$ 70,000		\$ 339,974	\$ 10,006		\$ (7,596)	\$ (72,168)	\$ -	\$ 155,162	\$ 51,332
<b>Total reserve allocations (pg. 7) (see figure 5)</b>	<b>\$ 1,188,331</b>		<b>\$ 1,077,400</b>	<b>\$ 1,756,307</b>		<b>\$ 1,738,705</b>		<b>\$ 217,147</b>	<b>\$ 1,690,000</b>	<b>\$ 1,076,943</b>
<b>SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS</b>	<b>\$ -</b>		<b>\$ -</b>			<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>

**Salaries 7/1/23 - 6/30/24**

Date of hire	Position	2023-24	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS3	\$ 10,978.17	4%	\$ 439.13	\$ 11,417.30	11.5	\$ 131,299	\$ 656.49	\$ 28.54
	VS3	\$ 10,978.17	5%	\$ 548.91	\$ 11,527.08	0.5	\$ 5,764	\$ 28.82	\$ 28.82
Mar-14	VB2	\$ 10,309.43	1%	\$ 103.09	\$ 10,412.52	8	\$ 83,300	\$ 416.50	\$ 26.03
	VB2	\$ 10,309.43	2%	\$ 206.19	\$ 10,515.62	4	\$ 42,062	\$ 210.31	\$ 26.29
Aug-18	AS VC5	\$ 9,367.58	0%	\$ -	\$ 9,367.58	1	\$ 9,368	\$ 46.84	\$ 23.42
	VS1	\$ 9,919.52	1%	\$ 99.20	\$ 10,018.72	6	\$ 60,112	\$ 300.56	\$ 25.05
	VS2	\$ 10,434.47	1%	\$ 104.34	\$ 10,538.81	5	\$ 52,694	\$ 263.47	\$ 26.35
Apr-02	VB2	\$ 10,309.43	4%	\$ 412.38	\$ 10,721.81	12	\$ 128,662	\$ 643.31	\$ 26.80
Nov-03	VB2	\$ 10,309.43	3%	\$ 309.28	\$ 10,618.71	4.5	\$ 47,784	\$ 238.92	\$ 26.55
	VB2	\$ 10,309.43	4%	\$ 412.38	\$ 10,721.81	7.5	\$ 80,414	\$ 402.07	\$ 26.80
Mar-02	RPA5	\$ 11,083.21	4%	\$ 443.33	\$ 11,526.54	12	\$ 138,318	\$ 691.59	\$ 28.82
Jul-15	Mgr	\$ 16,556.12	1%	\$ 165.56	\$ 16,721.68	12	\$ 200,660		
Sep-15	VB2	\$ 10,309.43	1%	\$ 103.09	\$ 10,412.52	12	\$ 124,950	\$ 624.75	\$ 26.03
Jul-15	IT5	\$ 11,030.68	1%	\$ 110.31	\$ 11,140.99	12	\$ 133,692	\$ 668.46	\$ 27.85
Nov-19	MCT5	\$ 9,351.92	0%	\$ -	\$ 9,351.92	4.5	\$ 42,084	\$ 210.42	\$ 23.38
	VB1	\$ 9,819.50	0%	\$ -	\$ 9,819.50	7.5	\$ 73,646	\$ 368.23	\$ 24.55
Jul-15	LAB5	\$ 12,450.98	1%	\$ 124.51	\$ 12,575.49	12	\$ 150,906	\$ 754.53	\$ 31.44
Jul-91	Sup 5	\$ 12,452.35	6%	\$ 747.14	\$ 13,199.49	12	\$ 158,394	\$ 791.97	\$ 33.00
Jul-20	POC4	\$ 9,558.21	0%	\$ -	\$ 9,558.21	0.5	\$ 4,779	\$ 23.90	\$ 23.90
	POC5	\$ 10,036.12	0%	\$ -	\$ 10,036.12	11.5	\$ 115,415	\$ 577.08	\$ 25.09
Dec-22	MCT1	\$ 7,695.15	0%	\$ -	\$ 7,695.15	5	\$ 38,476	\$ 192.38	\$ 19.24
	MCT2	\$ 8,079.89	0%	\$ -	\$ 8,079.89	6	\$ 48,479	\$ 242.40	\$ 20.20
	MCT3	\$ 8,483.86	0%	\$ -	\$ 8,483.86	1	\$ 8,484	\$ 42.42	\$ 21.21
Apr-16	FHS3	\$ 9,809.53	1%	\$ 98.10	\$ 9,907.63	11	\$ 108,984	\$ 544.92	\$ 24.77
	FHS4	\$ 10,300.01	1%	\$ 103.00	\$ 10,403.01	1	\$ 10,403	\$ 52.02	\$ 26.01
Sep-15	VB2	\$ 10,309.43	1%	\$ 103.09	\$ 10,412.52	12	\$ 124,950	\$ 624.75	\$ 26.03
Jan-23	MCT2	\$ 8,079.89	0%	\$ -	\$ 8,079.89	6	\$ 48,479	\$ 242.40	\$ 20.20
	MCT3	\$ 8,483.86	0%	\$ -	\$ 8,483.86	6	\$ 50,903	\$ 254.52	\$ 21.21
Feb-15	Mech 5	\$ 10,769.00	1%	\$ 107.69	\$ 10,876.69	12	\$ 130,520	\$ 652.60	\$ 27.19
							\$ 2,353,982	\$ 10,766.61	

**Seasonals:**

Rate (ave)	#	Hours	
\$ 20.00	4	1,000	\$80,000
<b>Unemployment</b>	\$ 12,000.00		<b>\$82,720.00</b>

**CalPERS**

Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments
13.26% Classic	\$ 1,300,842.44	\$ 172,491.71	\$ 297,212.00
8.00% Pepra	\$ 1,053,139.90	\$ 84,251.19	\$ -
			<b>\$ 553,954.90</b>

Salary	\$ 2,353,982.34
CalPERS Ret.	\$ 553,954.90
Seasonals	\$82,720.00
<b>Subtotal</b>	<b>\$ 2,990,657.24</b>
Mgr 457	\$ 12,000.00
Mgr Vehicle All.	\$ 3,000.00
Staff 457	\$ 10,766.61
Medicare tax	\$ 35,332.18
Social Security	\$ 4,960.00
<b>Grand Total</b>	<b>\$ 3,056,716.03</b>

CalPERS		Next Year											
Plan Code	Current Year Health Rates	Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Insurance	Vision Rates	Total Vision	SDI	Benefit Cost per person		
5332	1,827.48	1,937.13	22,587.65	161.05	1,932.60	6.11	73.32	20.81	249.72		24,843.29		
5331	913.74	968.56	11,293.83	94.06	1,128.72	6.11	73.32	13.40	160.80		12,656.67		
5331	913.74	968.56	11,293.83	94.06	1,128.72	6.11	73.32	13.40	160.80		12,656.67		
5333	2,375.72	2,518.26	29,363.90	251.93	3,023.16	6.11	73.32	33.01	396.12		32,856.50		
5251	913.74	968.56	11,293.83	251.93	3,023.16	6.11	73.32	33.01	396.12		14,786.43		
5333	2,375.72	2,518.26	29,363.90	251.93	3,023.16	6.11	73.32	33.01	396.12		32,856.50		
5253	2,375.72	2,518.26	29,363.90	251.93	3,023.16	6.11	73.32	33.01	396.12		32,856.50		
5333	2,375.72	2,518.26	29,363.90	251.93	3,023.16	6.11	73.32	33.01	396.12		32,856.50		
5252	1,827.48	1,937.13	22,587.65	161.05	1,932.60	6.11	73.32	20.81	249.72		24,843.29		
5331	913.74	968.56	11,293.83	94.06	1,128.72	6.11	73.32	13.40	160.80		12,656.67		
5252	1,827.48	1,937.13	22,587.65	161.05	1,932.60	6.11	73.32	20.81	249.72		24,843.29		
5332	1,827.48	1,937.13	22,587.65	161.05	1,932.60	6.11	73.32	20.81	249.72		24,843.29		
5333	1,827.48	1,937.13	22,587.65	161.05	1,932.60	6.11	73.32	20.81	249.72		24,843.29		
5332	1,827.48	1,937.13	22,587.65	161.05	1,932.60	6.11	73.32	20.81	249.72		24,843.29		
5333	2,375.72	2,518.26	29,363.90	251.93	3,023.16	6.11	73.32	33.01	396.12		32,856.50		
5332	1,827.48	1,937.13	22,587.65	161.05	1,932.60	6.11	73.32	20.81	249.72		24,843.29		
5333	2,375.72	2,518.26	29,363.90	251.93	3,023.16	6.11	73.32	33.01	396.12		32,856.50		
<i>Subtotal</i>	32,529.12		402,059.92	3,334.09	40,009.08	109.98	1,319.76	437.75	5,253.00	22,174.11	470,815.87		
.33% Admin Cost			1,326.80								1,326.80		
<b>Staff Totals</b>			<b>403,386.72</b>		<b>40,009.08</b>		<b>1,319.76</b>		<b>5,253.00</b>	<b>22,174.11</b>	<b>472,142.67</b>		

CalPERS		Next Year											
Plan Code	Current Year Health Rates	Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Ins.	Vision Rates	Total Vision	SDI	Benefit Cost per person		
5361	283.25	300.25	3,500.97	-	1,500.00			20.81	249.72		5,250.69		
	-	-	-	94.06	1,128.72			20.81	249.72		1,378.44		
6051	420.02	445.22	5,191.45	94.06	1,128.72			13.40	160.80		6,480.97		
6082	840.04	890.44	10,382.89	161.05	1,932.60			20.81	249.72		12,565.21		
6051	420.02	445.22	5,191.45	94.06	1,128.72			13.40	160.80		6,480.97		
5361	283.25	300.25	3,500.97	161.05	1,932.60			20.81	249.72		5,683.29		
5331	913.74	968.56	11,293.83	94.06	1,128.72			13.40	160.80		12,583.35		
6081	420.02	445.22	5,191.45	94.06	1,128.72			13.40	160.80		6,480.97		
6051	420.02	445.22	5,191.45	-	1,500.00			13.40	160.80		6,852.25		
6052	840.04	890.44	10,382.89	161.05	1,932.60			20.81	249.72		12,565.21		
5362	566.50	600.49	7,001.94	161.05	1,932.60			20.81	249.72		9,184.26		
5362	566.50	600.49	7,001.94	161.05	1,932.60			20.81	249.72		9,184.26		
5362	566.50	600.49	7,001.94	161.05	1,932.60			20.81	249.72		9,184.26		
5362	566.50	600.49	7,001.94	161.05	1,932.60			20.81	249.72		9,184.26		
	7,106.40		87,835.10		22,171.80			254.29	3,051.48		113,058.38		
.33% Admin Costs=			289.86								289.86		
<b>Annuitant Totals</b>			<b>88,124.96</b>		<b>22,171.80</b>				<b>3,051.48</b>		<b>113,348.24</b>		

<b>Grand Total</b>			<b>491,511.68</b>		<b>62,180.88</b>		<b>1,319.76</b>		<b>8,304.48</b>	<b>22,174.11</b>	<b>585,490.91</b>		
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Medicare Part B Reimb. 20,000.00

**605,490.91**

A/C #	BUDGET CATEGORY	staff	Budget 23/24	% change	Budget 22/23	% change	Actual 21/22	A vs B	Budget 21/22	Actual 20/21	Actual 19/20
<b>SERVICE AND SUPPLIES</b>											
5201	Clothing and personal supplies (purchased)	MW	\$ 9,000	0%	\$ 9,000	0%	\$ 7,882	-21%	\$ 10,000	\$ 4,859	\$ 6,214
5202	Laundry service and supplies (rented)	MW	\$ 13,000	0%	\$ 13,000	-13%	\$ 10,417	-31%	\$ 15,000	\$ 9,125	\$ 10,648
<b>UTILITIES</b>											
5301	Garbage (Waste Mgmt)	MR	\$ 4,200	14%	\$ 3,700	-8%	\$ 3,788	-5%	\$ 4,000	\$ 3,113	\$ 3,367
5302	PG & E	MR/ MW	\$ 15,000	11%	\$ 13,500	59%	\$ 10,959	29%	\$ 8,500	\$ 8,915	\$ 19,117
5303	Hayward Water & Sewage	MR	\$ 4,500	0%	\$ 4,500	0%	\$ 3,388	-25%	\$ 4,500	\$ 3,394	\$ 3,478
5401	<b>SMALL TOOLS AND INSTRUMENTS</b>	MW	\$ 3,000	0%	\$ 3,000	0%	\$1,963	-35%	\$ 3,000	\$ 2,189	\$ 2,056
<b>MAINTENANCE</b>											
5501	Landscaping service	MW	\$ 5,000	0%	\$ 5,000	0%	\$ 2,780	-44%	\$ 5,000	\$ 5,012	\$ 2,646
5502	Facility Maintenance	MW	\$ 25,000	0%	\$ 25,000	-17%	\$ 23,891	-20%	\$ 30,000	\$ 15,250	\$ 14,033
5503	Maintenance of equipment	MW	\$ 30,000	0%	\$ 30,000	-14%	\$ 25,355	-28%	\$ 35,000	\$ 22,290	\$ 20,600
<b>TRANSPORTATION, TRAVEL, TRAINING, &amp; BOARD</b>											
5601	Fuel and GPS (WexMart)	MW	\$ 60,000	9%	\$ 55,000	2%	\$ 56,272	4%	\$ 54,000	\$ 38,922	\$ 41,906
5602	Meetings, conferences, & travel	RC	\$ 33,000	10%	\$ 30,000	-3%	\$ 30,366	-2%	\$ 31,000	\$ 7,494	\$ 29,831
5603	Board meeting expenses	RC	\$ 800	23%	\$ 650	0%	\$ 542	-17%	\$ 650	\$ -	\$ 295
5604	Board payments in lieu	RC	\$ 16,000	0%	\$ 16,000	-11%	\$ 14,700	-18%	\$ 18,000	\$ 15,300	\$ 13,000
5605	Board plaques and nameplates	RC	\$ 190	0%	\$ 190	6%	\$ 146	-19%	\$ 180	\$ 184	\$ 146
5606	Continuing Education fees	RC	\$ 3,000	0%	\$ 3,000	-21%	\$ 2,700	-29%	\$ 3,800	\$ 2,863	\$ 3,660
5607	Staff Training (staff dev./ college courses)	RC	\$ 15,000	0%	\$ 15,000	-25%	\$ 15,693	-22%	\$ 20,000	\$ 9,890	\$ 6,976
<b>PROFESSIONAL SERVICES</b>											
5701	Audit	MR	\$ 15,000	0%	\$ 15,000	0%	\$ 14,347	-4%	\$ 15,000	\$ 14,156	\$ 12,170
5702	Actuarial reports	MR	\$ 2,200	-48%	\$ 4,200	-11%	\$ 2,200	-53%	\$ 4,700	\$ 1,200	\$ 4,200
5704	Legal Services	RC	\$ 8,000	0%	\$ 8,000	0%	\$ 4,258	-47%	\$ 8,000	\$ 5,263	\$ 35,146
5706	Tax collection service (SCI)	RC	\$ 39,000	5%	\$ 37,000	6%	\$ 36,673	5%	\$ 34,890	\$ 35,545	\$ 34,502
5707	Payroll service (OnePoint)	MR	\$ 10,000	0%	\$ 10,000	-9%	\$ 8,650	-21%	\$ 11,000	\$ 8,835	\$ 8,537
5708	Environmental consultant/ EcoAtlas	EC	\$ 20,000	-9%	\$ 22,000	-56%	\$ 4,121	-92%	\$ 50,000	\$ 4,121	\$ -
5709	HR Services (RGS & other)	RC	\$ 2,500	0%	\$ 2,500	-72%	\$ 4,245	-53%	\$ 9,000	\$ 221	\$ (1,688)
5710	OPEB management (PFM & US Bank)	RC	\$ 25,000	0%	\$ 25,000	3%	\$ 22,542	-7%	\$ 24,360	\$ 22,187	\$ 19,685
5711	Financial advising	RC	\$ 500	-80%	\$ 2,500	-50%	\$ -	-100%	\$ 5,000	\$ -	\$ -
5712	Pre-employment physicals	RC	\$ 750	-25%	\$ 1,000	-33%	\$ 690	-54%	\$ 1,500	\$ 95	\$ 335
5801	<b>MEMBERSHIPS, DUES &amp; SUBSCRIPTIONS</b>	RC	\$ 27,000	-27%	\$ 37,000	54%	\$ 25,103	5%	\$ 24,000	\$ 22,906	\$ 26,317
5802	<b>INSURANCE - VCJPA</b>	RC	\$ 211,959	19%	\$ 178,136	19%	\$ 159,952	7%	\$ 149,311	\$ 140,724	\$ 133,744
5803	Employee Assistant Program	MR	\$ -	-100%	\$ 1,300	0%	\$ 981	-25%	\$ 1,300	\$ 926	\$ 1,090
5901	<b>COMMUNITY EDUCATION</b>	EC	\$ 53,000	-4%	\$ 55,000	39%	\$ 26,225	-34%	\$ 39,500	\$ 26,317	\$ 22,734
<b>OPERATIONS</b>											
6101	Pesticides	JH	\$ 190,000	4%	\$ 182,000	-4%	\$ 143,588	-24%	\$ 190,000	\$ 174,993	\$ 145,342
6102	Field supplies (dippers etc)	JH	\$ 3,000	-14%	\$ 3,500	-30%	\$ 750	-85%	\$ 5,000	\$ 2,674	\$ 818
6103	Mosquitofish program	MW	\$ 5,000	43%	\$ 3,500	0%	\$ 1,315	-62%	\$ 3,500	\$ 2,722	\$ 2,232
6104	Spray equipment	MW	\$ 8,000	0%	\$ 8,000	-20%	\$ 5,367	-46%	\$ 10,000	\$ 7,620	\$ 3,104
6105	Safety	MW	\$ 8,500	0%	\$ 8,500	0%	\$ 8,894	5%	\$ 8,500	\$ 11,160	\$ 6,819
6106	Aerial Pool Survey	RF	\$ 20,000	0%	\$ 20,000	0%	\$ 21,300	7%	\$ 20,000	\$ 20,000	\$ 20,000
6107	Permits	EC	\$ 2,000	0%	\$ 2,000	0%	\$ 1,362	-32%	\$ 2,000	\$ 4,193	\$ 1,344
6108	Helicopter service	JH	\$ 25,000	0%	\$ 25,000	-29%	\$ -	-100%	\$ 35,000	\$ -	\$ -
<b>HOUSEHOLD EXPENSES</b>											
6201	Janitorial service	MW	\$ 7,500	0%	\$ 7,500	0%	\$ 5,940	-21%	\$ 7,500	\$ 7,357	\$ 5,023
6202	Supplies (+ emergency)	MW	\$ 2,850	0%	\$ 2,850	0%	\$ 1,753	-38%	\$ 2,850	\$ 2,235	\$ 2,012
6203	Alarm service	RF	\$ 11,000	15%	\$ 9,600	37%	\$ 17,695	153%	\$ 7,000	\$ 6,289	\$ 7,782
6301	<b>OFFICE EXPENSES</b>	MR	\$ 13,000	8%	\$ 12,000	0%	\$ 7,003	-42%	\$ 12,000	\$ 9,748	\$ 13,761
<b>IT/ COMMUNICATIONS</b>											
6401	IT Expenses	RF	\$ 70,000	0%	\$ 70,000	0%	\$ 50,704	-28%	\$ 70,000	\$ 42,997	\$ 52,813
6402	Telephone Service & Internet	RF	\$ 10,000	-9%	\$ 11,000	0%	\$ 10,018	-9%	\$ 11,000	\$ 9,778	\$ 8,951
6403	Website hosting	RF	\$ 3,000	25%	\$ 2,400	0%	\$ 2,400	0%	\$ 2,400	\$ 2,400	\$ 2,400
6404	Cell phone service	RF	\$ 15,000	-17%	\$ 18,000	-18%	\$ 8,942	-59%	\$ 22,000	\$ 13,149	\$ 16,151
6405	Microsoft Office 365	RF	\$ 6,000	20%	\$ 5,000	0%	\$ 2,886	-42%	\$ 5,000	\$ 3,240	\$ 2,820
6406	Azure Server Hosting	RF	\$ -	-100%	\$ 1,000	-50%	\$ -	-100%	\$ 2,000	\$ 207	\$ -
<b>LABORATORY</b>											
6501	Mosquito and pathogen monitoring	EHS	\$ 100,000	5%	\$ 95,000	-10%	\$ 66,017	-37%	\$ 105,000	\$ 50,024	\$ 69,571
6502	Insecticide resistance	EHS	\$ 5,000	-68%	\$ 15,500	-9%	\$ 11	-100%	\$ 17,000	\$ 1,943	\$ 7,562
6503	Research	EHS	\$ 35,000	59%	\$ 22,000	0%	\$ 16,326	-26%	\$ 22,000	\$ 12,169	\$ 23,745
<b>Total</b>			<b>\$ 1,191,449</b>	<b>4%</b>	<b>\$ 1,149,526</b>	<b>-3%</b>	<b>\$ 893,100</b>	<b>-25%</b>	<b>\$ 1,184,941</b>	<b>\$ 816,194</b>	<b>\$ 866,995</b>

Estimate of Cash Carryover from Fiscal Year 22/23 to 23/24

	debits	credits	balance
LAIF, County, and BofW Balances as of January 31, 2023			\$ 4,212,295
February check batch #1	\$ 158,000		\$ 4,054,295
February check batch #2	\$ 164,681		\$ 3,889,614
Balance as of February 28, 2023*			\$ 3,932,025 <i>estimates below</i>
March check batch #1	\$ 141,911		\$ 3,790,114
<i>March check batch #2</i>	\$ 184,028		\$ 3,606,086
Balance as of March 31, 2023			\$ 3,524,825
April check batch #1	\$ 160,000		\$ 3,364,825
Deposit		2,200,000	
April check batch #2	\$ 160,000		\$ 5,404,825
Balance as of April 30, 2023			\$ 5,404,825
<i>May check batch #1</i>	\$ 160,000		\$ 5,244,825
<i>May check batch #2</i>	\$ 160,000		\$ 5,084,825
<i>Balance as of May 31, 2023</i>			\$ 5,084,825
<i>June check batch #1</i>	\$ 175,000		\$ 4,909,825
<i>June check batch #2</i>	\$ 175,000		\$ 4,734,825
<i>Balance as of June 30, 2023</i>			
<b>Totals</b>	\$ 1,315,939	\$ 2,200,000	\$ 4,734,825
<i>Unused capital funds (pg. 6)</i>			\$ 70,000
<i>Reserve transfers from prior year</i>			\$ 737,426
<b>Operational requirement (July-December)</b>			<b>\$ 2,986,215</b>
<b><u>Estimated Cash Carried Over</u></b>			<b>\$ 1,081,184</b>

\*As of February 2023, we are also accounting for CA: CLASS - Operational Fund.

<b>CAPITAL EXPENDITURES (Outlay)</b>						
	<b>2019-20 Budgeted</b>	<b>2020-21</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
<b><u>19/20 Capital Reserve</u></b> (new assets & non-capital projects)	\$52,000					
Treatment UAS	\$11,000					
Waterproof UAS	\$17,000					
Larvicide rig	\$10,500					
Lab centrifuge	\$39,000					
Exterior and interior painting	\$75,000					
Interior Flooring	<b>\$204,500</b>					
<b>19/20 Capital Reserve Total</b>						
<b><u>19/20 Repair and Replace</u></b> (replacement assets)						
V40	\$40,000					
V45	\$40,000					
<b>19/20 Repair and Replace Total</b>	<b>\$80,000</b>					
Unused capital funds (cash carried over)						
<b><u>20/21 Capital Reserve</u></b> (new assets & non-capital projects)						
Exterior & carport painting			\$39,000			
Lobby display			\$20,000			
<b>20/21 Capital Reserve Total</b>			<b>\$59,000</b>			
Unused capital funds (cash carried over)			\$20,500			
<b><u>20/21 Capital Reserve</u></b> (new assets & non-capital projects)						
Lobby display				\$ 30,000		
<b><u>21/22 Repair and Replace</u></b> (replacement assets)						
V42				\$ 40,000		
<b>20/21 Repair and Replace Total</b>				<b>\$ 70,000</b>		
Unused capital funds (cash carried over)				\$ 30,000		
<b><u>22/23 Capital Reserve</u></b> (new assets & non-capital projects)						
Fish Enclosure					\$ 250,000	
Lobby Display					\$ 30,000	
<b>22/23 Capital Reserve Total</b>					<b>\$ 280,000</b>	
<b><u>22/23 Repair and Replace</u></b> (replacement assets)						
MapVision - Gen 3					\$ 70,000	
Microscope					\$ 23,000	
<b>22/23 Repair and Replace Total</b>					<b>\$ 93,000</b>	
Unused capital funds (cash carried over)					\$ 70,000	
<b><u>23/24 Capital Reserve</u></b> (new assets & non-capital projects)						
<b>23/24 Capital Reserve Total</b>						<b>\$ -</b>
<b><u>23/24 Repair and Replace</u></b> (replacement assets)						
MapVision - Gen 3						\$ 140,000
<b>23/24 Repair and Replace Total</b>						<b>\$ 140,000</b>
Unused capital funds (cash carried over)						\$ 70,000

<b><u>Committed Reserve Funds</u></b>	<b><u>Target Level</u></b>	<b><u>As of March 31, 2023</u></b>	<b><u>Transfers<sup>2</sup></u></b>	<b><u>Current Funded %</u></b>	<b><u>Proposed Funded %</u></b>
VCJPA Member Contingency Fund <sup>1</sup>	\$341,986	\$346,337	-\$4,351	101%	100%
CA CLASS: Public Health Emergency Fund	\$500,000	\$541,085	-\$41,085	108%	100%
CA CLASS: Repair and Replace Fund	\$4,319,711	\$2,688,885	\$866,685	62%	82%
CA CLASS: Operating Reserve Fund	\$2,823,313	\$1,995,031	\$0	71%	71%
CAMP: Capital Reserve Fund <sup>2</sup>	\$236,000	\$365,508	\$70,000 NA		NA
<b><u>Restricted Reserve Funds</u></b>					
PARS: Pension Rate Stabilization <sup>3</sup>	\$2,690,429	\$2,068,515	\$297,083	77%	88%
Other Post Employment Benefit Fund (OPEB) <sup>4</sup>	\$3,260,094	\$4,516,543		139%	139%
<b><u>TOTAL</u></b>		\$12,521,904	\$1,188,331		

<sup>1</sup> Balance as of December 31, 2022.

<sup>2</sup> - Capital Reserve transferred at start of fiscal year to also include repair and replace purchases, all other transfers occur after the fiscal year.

<sup>3</sup> - Balance as of January 31, 2023. Unfunded Accrued Liability as of June 30, 2021.

<sup>4</sup> - OPEB liability as of June 30, 2022.