

	Budget 21/22	Year to year % budget change	Budget 20/21	Actual 19/20	A vs B	Budget 19/20	Actual 18/19	Budget 18/19	Actual 17/18	Budget 17/18
REVENUES										
Ad Valorem Property Taxes	\$ 2,580,814	11%	\$ 2,300,000	\$ 2,502,132	0%	\$ 2,494,800	\$ 2,325,861	\$ 2,268,000	\$ 2,054,129	\$ 2,007,044
Special Tax & Benefit Assessment	\$ 1,981,959	8%	\$ 1,821,600	\$ 1,951,959	-2%	\$ 1,986,806	\$ 1,939,212	\$ 1,994,499	\$ 2,026,453	\$ 1,929,046
Interest earned (restricted fund interest NOT included as revenue)	\$ 30,000	0%	\$ 30,000	\$ 176,499	488%	\$ 30,000	\$ 167,488	\$ 30,000	\$ 25,505	\$ 8,000
Sale of Property and Equipment & Misc.	\$ 5,000	0%	\$ 5,000	\$ 14,775	196%	\$ 5,000	\$ 2,289	\$ 5,000	\$ 86,661	\$ 5,000
Reimbursable Retiree Health Benefits and fees from OPEB	\$ 168,091	2%	\$ 164,913	\$ 163,355	0%	\$ 163,630	\$ 170,667	\$ 179,229	\$ 178,460	\$ 179,271
Total Revenue	\$ 4,765,864	9%	\$ 4,321,513	\$ 4,808,720	3%	\$ 4,680,236	\$ 4,605,517	\$ 4,476,728	\$ 4,371,208	\$ 4,128,361
EXPENDITURES										
Salaries (including deferred comp.)	\$ 2,236,282	5%	\$ 2,116,177	\$ 1,980,518	-3%	\$ 2,035,791	\$ 1,894,209	\$ 1,933,182	\$ 1,744,412	\$ 1,761,305
CalPERS Retirement	\$ 473,950	11%	\$ 423,350	\$ 378,833	5%	\$ 360,538	\$ 310,838	\$ 301,812	\$ 262,107	\$ 253,662
Medicare & Social Security	\$ 33,062	5%	\$ 31,278	\$ 29,651	-4%	\$ 30,843	\$ 25,149	\$ 28,031	\$ 23,564	\$ 25,881
Fringe Benefits	\$ 579,596	9%	\$ 527,031	\$ 465,466	-7%	\$ 502,043	\$ 452,960	\$ 508,680	\$ 449,954	\$ 506,368
Total Salaries, Retirement, & Benefits (pgs. 2,3)	\$ 3,322,891	7%	\$ 3,097,836	\$ 2,854,468	-3%	\$ 2,929,215	\$ 2,683,156	\$ 2,771,705	\$ 2,480,037	\$ 2,547,216
Service & Supplies (Clothing & Personal supplies)	\$ 10,000	0%	\$ 10,000	\$ 6,214	-22%	\$ 8,000	\$ 8,899	\$ 6,000	\$ 7,309	\$ 8,500
Service & Supplies (Laundry services & supplies)	\$ 15,000	0%	\$ 15,000	\$ 10,648	-16%	\$ 12,750	\$ 12,603	\$ 9,500	\$ 9,819	\$ 9,000
Utilities	\$ 17,000	29%	\$ 12,000	\$ 25,962	106%	\$ 12,600	\$ 30,161	\$ 36,500	\$ 29,830	\$ 38,000
Small tools and instruments	\$ 3,000	0%	\$ 3,000	\$ 2,056	-31%	\$ 3,000	\$ 2,211	\$ 2,500	\$ 8,376	\$ 8,500
Maintenance (Landscaping & Facility)	\$ 35,000	29%	\$ 25,000	\$ 16,679	-33%	\$ 25,000	\$ 13,673	\$ 25,000	\$ 21,375	\$ 28,600
Maintenance (Equipment)	\$ 35,000	0%	\$ 35,000	\$ 20,600	-41%	\$ 35,000	\$ 43,629	\$ 35,000	\$ 43,585	\$ 45,000
Transportation, travel, training, & board	\$ 127,630	4%	\$ 122,400	\$ 95,814	-29%	\$ 134,260	\$ 98,433	\$ 134,210	\$ 131,330	\$ 156,810
Professional services	\$ 203,450	13%	\$ 176,200	\$ 112,887	-33%	\$ 169,320	\$ 115,324	\$ 190,620	\$ 100,563	\$ 184,770
Memberships, dues, & insurance	\$ 24,000	3%	\$ 23,337	\$ 26,317	16%	\$ 22,655	\$ 20,774	\$ 21,152	\$ 15,933	\$ 22,130
Insurance - VCJPA & EAP	\$ 150,611	9%	\$ 137,524	\$ 134,834	1%	\$ 133,546	\$ 124,688	\$ 123,351	\$ 131,393	\$ 133,810
Community education	\$ 39,500	2%	\$ 38,575	\$ 22,734	-43%	\$ 40,000	\$ 34,861	\$ 33,000	\$ 64,109	\$ 53,000
Operations	\$ 239,000	-1%	\$ 241,000	\$ 179,659	-21%	\$ 228,500	\$ 206,731	\$ 234,000	\$ 178,129	\$ 260,800
Household expenses	\$ 17,350	3%	\$ 16,750	\$ 14,817	-7%	\$ 15,850	\$ 18,594	\$ 19,000	\$ 18,101	\$ 20,010
Office expenses	\$ 12,000	0%	\$ 12,000	\$ 13,761	-5%	\$ 14,500	\$ 11,796	\$ 15,100	\$ 10,753	\$ 13,050
Information Technology/ Communication	\$ 112,400	1%	\$ 111,400	\$ 83,135	-29%	\$ 117,100	\$ 108,886	\$ 122,200	\$ 102,855	\$ 109,600
Laboratory	\$ 144,000	3%	\$ 139,000	\$ 100,878	-26%	\$ 137,000	\$ 118,148	\$ 118,148	\$ 113,961	\$ 105,000
Total Staff Budget (pg. 4)	\$ 1,184,941	6%	\$ 1,118,186	\$ 866,995	-22%	\$ 1,109,081	\$ 969,411	\$ 1,125,281	\$ 987,421	\$ 1,173,580
Contingency	\$ 50,000	0%	\$ 50,000	\$ -		\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,039	\$ 25,000
Total Expenditures	\$ 4,557,832	6%	\$ 4,266,022	\$ 3,721,463	-9%	\$ 4,088,296	\$ 3,652,567	\$ 3,946,706	\$ 3,468,497	\$ 3,985,796
SURPLUS (DEFICIT)	\$ 208,032		\$ 55,491			\$ 591,940		\$ 530,021		
CASH CARRIED OVER (pg. 5)	\$ 1,530,673		\$ 161,656			\$ 485,003		\$ 1,269,782		
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 1,738,705		\$ 217,147			\$ 1,076,943		\$ 1,799,803		
RESERVE ACCOUNT ALLOCATIONS	Transfers		Transfers			Budget 19/20	Actual 18/19	Budget 2018/19		Budget 2017/18
VCJPA Contingency Fund	\$ -		\$ -	\$ (51,332)		\$ (51,332)	\$ -	\$ -		\$ 50,000
PARS: Pension Rate Stabilization	\$ 434,676		\$ -	\$ 500,000		\$ 500,000	\$ 1,064,536	\$ 500,000		\$ 500,000
CAMP: Public Health Emergency	\$ -		\$ -			\$ -	\$ 516,771	\$ -		\$ 500,000
CAMP: Repair and Replace (pg. 6)	\$ 1,311,625		\$ 314,315	\$ 1,086,170		\$ 1,196,000	\$ 336,821	\$ 193,853		\$ 1,000,000
CAMP: Operating reserve	\$ -		\$ (25,000)			\$ (619,057)	\$ 1,909,413	\$ 855,950		\$ 1,000,000
CAMP: Capital reserve	\$ (7,596)		\$ (72,168)	\$ 155,162		\$ 51,332	\$ 231,329	\$ 131,752		\$ 0
Total reserve allocations (pg. 7)	\$ 1,738,705		\$ 217,147	\$ 1,690,000		\$ 1,076,943	\$ 4,058,870	\$ 1,799,803		
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	\$ -		\$ -			\$ -		\$ -		

Salaries 7/1/21 - 6/31/22

Date of hire	Position	2021/22 4%	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS5	\$ 9,957.52	4%	\$ 398.30	\$ 10,355.82	12	\$ 124,270	\$ 621.35	\$ 25.89
Mar-14	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Aug-18	Asso. VS4	\$ 8,093.67	0%	\$ -	\$ 8,093.67	7	\$ 56,656	\$ 283.28	\$ 20.23
	Asso. VS5	\$ 8,496.67	0%	\$ -	\$ 8,496.67	5	\$ 42,483	\$ 212.42	\$ 21.24
Apr-02	VB2	\$ 9,350.96	3%	\$ 280.53	\$ 9,631.49	8	\$ 77,052	\$ 385.26	\$ 24.08
		\$ 9,350.96	4%	\$ 374.04	\$ 9,725.00	4	\$ 38,900	\$ 194.50	\$ 24.31
Nov-03	VB2	\$ 9,350.96	3%	\$ 280.53	\$ 9,631.49	12	\$ 115,578	\$ 577.89	\$ 24.08
Mar-02	RPA5	\$ 10,052.80	3%	\$ 301.58	\$ 10,354.38	8	\$ 82,835	\$ 414.18	\$ 25.89
		\$ 10,052.80	4%	\$ 402.11	\$ 10,454.91	4	\$ 41,820	\$ 209.10	\$ 26.14
Jul-15	Mgr	\$ 15,126.43	1%	\$ 151.26	\$ 15,277.69	12	\$ 183,332		
Sep-15	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Jul-15	IT5	\$ 10,005.15	1%	\$ 100.05	\$ 10,105.20	12	\$ 121,262	\$ 606.31	\$ 25.26
Nov-19	MCT3	\$ 7,695.11	0%	\$ -	\$ 7,695.11	10	\$ 76,951	\$ 384.76	\$ 19.24
	MCT4	\$ 8,079.90	0%	\$ -	\$ 8,079.90	2	\$ 16,160	\$ 80.80	\$ 20.20
Jul-15	LAB5	\$ 11,293.41	1%	\$ 112.93	\$ 11,406.34	12	\$ 136,876	\$ 684.38	\$ 28.52
Jul-91	Sup 5	\$ 11,294.65	5%	\$ 564.73	\$ 11,859.38	12	\$ 142,313	\$ 711.56	\$ 29.65
Apr-14	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Jul-20	POC2	\$ 7,863.57	0%	\$ -	\$ 7,863.57	0.5	\$ 3,932	\$ 19.66	\$ 19.66
	POC3	\$ 8,256.75	0%	\$ -	\$ 8,256.75	11.5	\$ 94,953	\$ 474.76	\$ 20.64
Apr-16	Admin5	\$ 6,267.41	1%	\$ 62.67	\$ 6,330.08	12	\$ 75,961	\$ 379.81	\$ 15.83
Sep-15	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
May-15	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Feb-15	Mech 5	\$ 9,767.80	1%	\$ 97.68	\$ 9,865.48	12	\$ 118,386	\$ 591.93	\$ 24.66

12 \$ 2,116,387 \$ 9,665.27

Seasonals:

Rate (ave)	#	Hours
\$ 19.00	5	1,000
		\$95,000
Unemployment	\$ 16,000.00	\$3,230.00
		\$98,230.00

CalPERS Ret.	\$ 473,950
Seasonals	\$ 98,230
Subtotal	\$ 2,688,567
Mgr 457	\$ 12,000.00
Staff 457	\$ 9,665
Medicare tax	\$ 32,112
Social Security	\$950
Grand Total	\$ 2,742,344.58

CalPERS

Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments
11.600% Classic	\$ 140,381.50	\$ 267,426.00	\$ 407,807.50
7.730% Pepra	\$ 63,505.83	\$ 2,637	\$ 66,142.83
	\$ 2,031,735.60		\$ 473,950.34

CaIPERS		Next Year											
Plan Code	Current Year Health Rates	Next Year 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		
5062	1,851.20	1,943.76	22,769.76	161.05	1,932.60	4.63	55.56	33.01	396.12		25,154.04		
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85		
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85		
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00		
5061	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85		
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00		
5063	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00		
5062	1,851.20	1,943.76	22,769.76	161.05	1,932.60	4.63	55.56	20.81	249.72		25,007.64		
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85		
5482	1,871.68	1,965.26	23,021.66	161.05	1,932.60	4.63	55.56	20.81	249.72		25,259.54		
5332	1,627.28	1,708.64	20,015.54	161.05	1,932.60	4.63	55.56	20.81	249.72		22,253.42		
5332	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	13.40	160.80		29,259.68		
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00		
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85		
5332	1,627.28	1,708.64	20,015.54	161.05	1,932.60	4.63	55.56	13.40	160.80		22,164.50		
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	13.40	160.80		29,259.68		
5332	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	13.40	160.80		29,259.68		
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00		
	29,820.52		366,792.40	3,290.99	39,491.88	83.34	1,000.08	381.09	4,573.08	22,174.11	434,031.54		
			1,833.96								1,833.96		
			368,626.36		39,491.88		1,000.08		4,573.08	22,174.11	435,865.51		

CaIPERS		Next Year											
Plan Code	Current Year Health Rates	Next Year Health Rates (est)	Total Health Costs	Dental 2019 Rates	Total Dental	Life Ins. Rates	Total Life Ins.	Vision Rates	Total Vision	SDI	Benefit Cost per person		
5361	324.48	340.70	3,991.10	-	1,500.00			33.01	396.12		5,887.22		
0	-	-	-	94.06	1,128.72			33.01	396.12		1,524.84		
5151	383.37	402.54	4,715.45	94.06	1,128.72			33.01	396.12		6,240.29		
5691	381.25	400.31	4,689.38	94.06	1,128.72			33.01	396.12		6,214.22		
0	-	-	-	94.06	1,128.72			33.01	396.12		1,524.84		
5512	699.94	734.94	8,609.26	161.05	1,932.60			33.01	396.12		10,937.98		
5511	349.97	367.47	4,304.63	101.58	1,219.02			33.01	396.12		5,919.77		
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60			33.01	202.80		16,134.28		
3241	760.17	798.18	9,350.09	94.06	1,128.72			33.01	396.12		10,874.93		
5691	381.25	400.31	4,689.38	-	1,500.00			33.01	396.12		6,585.50		
5512	699.94	734.94	8,609.26	161.05	1,932.60			33.01	396.12		10,937.98		
5362	648.96	681.41	7,982.21	161.05	1,932.60			33.01	396.12		10,310.93		
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60			33.01	396.12		16,327.60		
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60			33.01	396.12		16,327.60		
5394	1,138.12	1,195.03	13,998.88	251.93	3,023.16			33.01	396.12		17,418.16		
	9,181.81		112,936.26		24,481.38			495.15	5,748.48		143,166.12		
	.5% Admin Costs=		564.68								564.68		
			113,500.94		24,481.38				5,748.48		143,730.80		
			482,127.30		63,973.26		1,000.08		10,321.56	22,174.11	579,596.31		

Fringe Benefits

A/C #	BUDGET CATEGORY	staff	Budget 21/22	% change	Budget 20/21	Actual 19/20	A vs B	Budget 19/20	Actual 18/19
SERVICE AND SUPPLIES									
5201	Clothing and personal supplies (purchased)	MW	\$ 10,000	0%	\$ 10,000	\$ 6,214	-22%	\$ 8,000	\$ 8,899
5202	Laundry service and supplies (rented)	MW	\$ 15,000	0%	\$ 15,000	\$ 10,648	-16%	\$ 12,750	\$ 12,603
UTILITIES									
5301	Garbage (Waste Mgmt)	MR	\$ 4,000	0%	\$ 4,000	\$ 3,367	-16%	\$ 4,000	\$ 3,080
5302	PG & E	MR	\$ 8,500	143%	\$ 3,500	\$ 19,117	635%	\$ 2,600	\$ 23,408
5303	Hayward Water & Sewage	MR	\$ 4,500	0%	\$ 4,500	\$ 3,478	-42%	\$ 6,000	\$ 3,673
5401	SMALL TOOLS AND INSTRUMENTS	MW	\$ 3,000	0%	\$ 3,000	\$ 2,056	-31%	\$ 3,000	\$ 2,211
MAINTENANCE									
5501	Landscaping service	MW	\$ 5,000	0%	\$ 5,000	\$ 2,646	-47%	\$ 5,000	\$ 2,855
5502	Facility Maintenance	MW	\$ 30,000	50%	\$ 20,000	\$ 14,033	-30%	\$ 20,000	\$ 10,818
5503	Maintenance of equipment	MW	\$ 35,000	0%	\$ 35,000	\$ 20,600	-41%	\$ 35,000	\$ 43,629
TRANSPORTATION, TRAVEL, TRAINING, & BOARD									
5601	Fuel and GPS (WexMart)	MW	\$ 54,000	4%	\$ 52,000	\$ 41,906	-16%	\$ 50,000	\$ 45,040
5602	Meetings, conferences, & travel	RC	\$ 31,000	0%	\$ 31,000	\$ 29,831	-15%	\$ 35,000	\$ 27,927
5603	Board meeting expenses	RC	\$ 650	0%	\$ 650	\$ 295	-55%	\$ 650	\$ 620
5604	Board payments in lieu	RC	\$ 18,000	20%	\$ 15,000	\$ 13,000	-31%	\$ 18,900	\$ 13,200
5605	Board plaques and nameplates	RC	\$ 180	-28%	\$ 250	\$ 146	-71%	\$ 500	\$ 138
5606	Continuing Education fees	RC	\$ 3,800	9%	\$ 3,500	\$ 3,660	-13%	\$ 4,210	\$ 2,327
5607	Staff Training (staff dev./ college courses)	RC	\$ 20,000	0%	\$ 20,000	\$ 6,976	-72%	\$ 25,000	\$ 9,181
PROFESSIONAL SERVICES									
5701	Audit	MR	\$ 15,000	7%	\$ 14,000	\$ 12,170	-6%	\$ 13,000	\$ 11,650
5702	Actuarial reports	MR	\$ 4,700	0%	\$ 4,700	\$ 4,200	500%	\$ 700	\$ 2,575
5703	Helicopter service	JH	\$ 35,000	0%	\$ 35,000	\$ -	-100%	\$ 35,000	\$ 5,154
5704	Legal Services	RC	\$ 8,000	60%	\$ 5,000	\$ 35,146	603%	\$ 5,000	\$ 3,363
5705	MVCAC Research Foundation	EHS	\$ 5,000	0%	\$ 5,000	\$ -	-100%	\$ 5,000	\$ 5,000
5706	Tax collection service (SCI)	RC	\$ 34,890	0%	\$ 35,000	\$ 34,502	5%	\$ 33,000	\$ 33,352
5707	Payroll service (OnePoint)	MR	\$ 11,000	0%	\$ 11,000	\$ 8,537	-22%	\$ 11,000	\$ 8,544
5708	Environmental consultant/ EcoAtlas	EC	\$ 50,000	100%	\$ 25,000	\$ -	-100%	\$ 25,000	\$ -
5709	HR Services (RGS & other)	RC	\$ 9,000	-10%	\$ 10,000	\$ (1,688)	-117%	\$ 10,000	\$ 9,484
5710	OPEB management (PFM & US Bank)	RC	\$ 24,360	-3%	\$ 25,000	\$ 19,685	-21%	\$ 25,000	\$ 20,507
5711	Financial advising	RC	\$ 5,000	0%	\$ 5,000	\$ -	-100%	\$ 5,000	\$ 14,681
5712	Pre-employment physicals	RC	\$ 1,500	0%	\$ 1,500	\$ 335	-79%	\$ 1,620	\$ 1,014
5801	MEMBERSHIPS, DUES & SUBSCRIPTIONS	RC	\$ 24,000	3%	\$ 23,337	\$ 26,317	16%	\$ 22,655	\$ 20,774
5802	INSURANCE - VCJPA	RC	\$ 149,311	9%	\$ 136,644	\$ 133,744	1%	\$ 132,666	\$ 124,034
5803	Employee Assistant Program	MR	\$ 1,300	48%	\$ 880	\$ 1,090	24%	\$ 880	\$ 654
5901	COMMUNITY EDUCATION	EC	\$ 39,500	2%	\$ 38,575	\$ 22,734	-43%	\$ 40,000	\$ 34,861
OPERATIONS									
6101	Pesticides	JH	\$ 190,000	0%	\$ 190,000	\$ 145,342	-19%	\$ 180,000	\$ 168,430
6102	Field supplies (dippers etc)	JH	\$ 5,000	0%	\$ 5,000	\$ 818	-67%	\$ 2,500	\$ 639
6103	Mosquitofish program	MW	\$ 3,500	0%	\$ 3,500	\$ 2,232	-36%	\$ 3,500	\$ 2,974
6104	Spray equipment	MW	\$ 10,000	0%	\$ 10,000	\$ 3,104	-69%	\$ 10,000	\$ 5,212
6105	Safety	MW	\$ 8,500	0%	\$ 8,500	\$ 6,819	-20%	\$ 8,500	\$ 8,148
6106	Aerial Pool Survey	JH	\$ 20,000	0%	\$ 20,000	\$ 20,000	0%	\$ 20,000	\$ 20,000
6107	Permits	EC	\$ 2,000	-50%	\$ 4,000	\$ 1,344	-66%	\$ 4,000	\$ 1,328
HOUSEHOLD EXPENSES									
6201	Janitorial service	MW	\$ 7,500	0%	\$ 7,500	\$ 5,023	-28%	\$ 7,000	\$ 4,920
6202	Supplies (+ emergency)	MW	\$ 2,850	0%	\$ 2,850	\$ 2,012	-29%	\$ 2,850	\$ 1,688
6203	Alarm service	RF	\$ 7,000	9%	\$ 6,400	\$ 7,782	30%	\$ 6,000	\$ 11,986
6301	OFFICE EXPENSES	MR	\$ 12,000	0%	\$ 12,000	\$ 13,761	-5%	\$ 14,500	\$ 11,796
IT/ COMMUNICATIONS									
6401	IT Expenses	RF	\$ 70,000	0%	\$ 70,000	\$ 52,813	-32%	\$ 77,800	\$ 74,516
6402	Telephone Service & Internet	RF	\$ 11,000	10%	\$ 10,000	\$ 8,951	-10%	\$ 9,900	\$ 10,297
6403	Website hosting	RF	\$ 2,400	0%	\$ 2,400	\$ 2,400	0%	\$ 2,400	\$ 2,400
6404	Cell phone service	MW	\$ 22,000	0%	\$ 22,000	\$ 16,151	-19%	\$ 20,000	\$ 18,044
6405	Microsoft Office 365	RF	\$ 5,000	0%	\$ 5,000	\$ 2,820	-44%	\$ 5,000	\$ 3,510
6406	Azure Server Hosting	RF	\$ 2,000	0%	\$ 2,000	\$ -	-100%	\$ 2,000	\$ 119
LABORATORY									
6501	Mosquito and pathogen monitoring	EHS	\$ 105,000	5%	\$ 100,000	\$ 69,571	-29%	\$ 98,000	\$ 86,000
6502	Insecticide resistance	EHS	\$ 17,000	0%	\$ 17,000	\$ 7,562	-56%	\$ 17,000	\$ 15,200
6503	Research	EHS	\$ 22,000	0%	\$ 22,000	\$ 23,745	8%	\$ 22,000	\$ 16,948
Total			\$ 1,184,941	6%	\$ 1,118,186	\$ 866,995	-22%	\$ 1,109,081	\$ 969,411

Estimate of Cash Carryover from Fiscal Year 20/21 to 21/22

	debits	credits	balance
LAIF, County, and BofW Balances as of January 31 2021			\$ 3,977,614
February check batch #1	\$ 112,000		\$ 3,865,614
February check batch #2	\$ 156,000		\$ 3,709,614
Balance as of February 28 2021			\$ 3,854,195
March check batch #1	\$ 118,000		\$ 3,736,195
<i>March check batch #2</i>	\$ 162,000		\$ 3,574,195
Balance as of March 31 2021			\$ 3,471,022
April check batch #1	\$ 110,000		\$ 3,361,022
Deposit		2,170,683	
April check batch #2	\$ 181,000		\$ 5,350,705
Balance as of April 30 2021			\$ 5,146,388
<i>May check batch #1</i>	\$ 150,000		\$ 4,996,388 <i>estimates below</i>
<i>May check batch #2</i>	\$ 150,000		\$ 4,846,388
<i>Balance as of May 31 2021</i>			\$ 4,846,388
<i>June check batch #1</i>	\$ 175,000		\$ 4,671,388
<i>June check batch #2</i>	\$ 175,000		\$ 4,496,388
<i>Balance as of June 30 2021</i>			
<i>Totals</i>	\$ 1,221,000	\$ 2,170,683	\$ 4,496,388
<i>Unused capital projects</i>			\$ 20,500
<i>Reserve transfers from prior year</i>			\$ (314,315)
<i>Operational requirement (July-December)</i>			\$ 2,986,215
<u><i>Estimated Cash Carried Over</i></u>			\$ 1,530,673

CAPITAL EXPENDITURES (Outlay)						
	2018-19	2018-19	2019-20	2019-20	2020-2021	2021-2022
		Capital expenses not purchased				
Curation & Larval ID Room	\$61,199		\$61,199			
Remodel Project	\$258,550		\$21,550			
V35 Lab Truck	\$39,474		\$2,000			
Lab centrifuge	\$10,000					
Carports, Wash Rack, & Interior Paint	\$27,000		\$27,000			
Shop & Facility Inventory Program	\$5,000		\$5,000			
UAS	\$30,000		\$30,000			
Total	\$431,223		\$146,749			
Capital Reserve (new assets & non-capital projects)						
Treatment UAS				\$52,000	\$10,000	
Waterproof UAS				\$11,000	\$11,000	
Larvicide rig				\$17,000	\$0	
Lab centrifuge				\$10,500	\$10,500	
Exterior and interior painting				\$39,000	\$39,000	
Interior Flooring				\$75,000	\$33,000	
Total				\$204,500	\$103,500	
Repair and Replace (replacement assets)						
V40 (Sarah)				\$40,000	\$0	
V45 (Nick)				\$40,000	\$0	
Total				\$80,000	\$103,500	
Capital Reserve (new assets & non-capital projects)						
Exterior & carport painting					\$39,000	
Lobby display					\$20,000	
Total					\$59,000	
Items not purchased					\$20,500	
Repair and Replace (replacement assets)						
Capital Reserve (new assets & non-capital projects)						
Lobby display						\$ 30,000
Repair and Replace (replacement assets)						
V42 (Jeremy)						\$ 40,000

<u>Committed Reserve Funds</u>	<u>Target Level</u>	<u>As of April 30th, 2021</u>	<u>Transfers³</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency fund ¹	\$327,918	\$376,428	\$0	100%	115%
CAMP: Public Health Emergency	\$500,000	\$526,175	\$0	105%	105%
CAMP: Repair and Replace	\$4,319,711	\$1,040,847	\$1,311,625	24%	54%
CAMP: Operating reserve	\$2,734,699	\$1,944,161	\$0	71%	71%
CAMP: Capital reserve	\$30,000	\$42,102	-\$7,596	0%	NA
<u>Restricted Reserve Funds</u>					
PARS: Pension Rate Stabilization ²	\$3,595,044	\$1,786,821	\$434,676	50%	62%
Other Post Employment Benefit fund (OPEB)	\$3,700,614	\$4,983,259		135%	135%
<u>TOTAL</u>			\$1,738,705		

¹ As of December 31st, 2020

² As of March 31st, 2021

³ Capital Reserve transferred at start of fiscal year, all other transfers occur after the fiscal year.