

	Budget 24/25	Year to year % budget change	Budget 23/24	Actual 22/23	A vs B	Budget 22/23	Actual 21/22	Budget 21/22	Actual 20/21	Budget 20/21
REVENUES										
Ad Valorem Property Taxes	\$ 3,125,578	10%	\$ 2,842,050	\$ 3,005,363	9%	\$ 2,755,397	\$ 2,759,272	\$ 2,580,814	\$ 2,624,188	\$ 2,300,000
Special Tax & Benefit Assessment	\$ 2,019,779	1%	\$ 2,008,405	\$ 1,999,781	1%	\$ 1,981,814	\$ 1,988,520	\$ 1,981,959	\$ 1,962,192	\$ 1,821,600
Redevelopment	\$ 100,000		\$ -	\$ 456,130		\$ -	\$ 401,310	\$ -	\$ 364,485	\$ -
Interest earned (restricted fund interest NOT included as revenue)	\$ 20,000	0%	\$ 20,000	\$ 288,784	1344%	\$ 20,000	\$ (4,799)	\$ 30,000	\$ 19,208	\$ 30,000
Sale of Property and Equipment & Misc.	\$ 50,000	900%	\$ 5,000	\$ 12,304	392%	\$ 2,500	\$ 121,218	\$ 5,000	\$ 1,038	\$ 5,000
Reimburses Retiree Health Benefits and fees from OPEB	\$ 158,398	0%	\$ 158,348	\$ 142,690	1%	\$ 140,946	\$ 135,592	\$ 168,091	\$ 163,355	\$ 164,913
Total Revenue (see figure 1)	\$ 5,473,754	9%	\$ 5,033,804	\$ 5,905,052	20%	\$ 4,900,658	\$ 5,401,113	\$ 4,765,864	\$ 5,134,466	\$ 4,321,513
EXPENDITURES										
Salaries (including deferred comp.& trustee in lieu payments)	\$ 2,790,251	13%	\$ 2,462,469	\$ 2,318,987	-2%	\$ 2,371,703	\$ 2,121,872	\$ 2,236,282	\$ 2,037,043	\$ 2,116,177
CalPERS Retirement	\$ 651,597	18%	\$ 553,955	\$ 525,487	-2%	\$ 534,559	\$ 471,085	\$ 473,950	\$ 423,110	\$ 423,350
Medicare & Social Security	\$ 46,366	15%	\$ 40,292	\$ 33,692	-13%	\$ 38,763	\$ 30,026	\$ 33,062	\$ 27,867	\$ 31,278
Fringe Benefits	\$ 683,132	13%	\$ 605,491	\$ 604,258	7%	\$ 564,969	\$ 484,487	\$ 579,596	\$ 502,898	\$ 527,031
Total Salaries, Retirement, & Benefits (pgs. 2,3) (see figure 3)	\$ 4,171,345	14%	\$ 3,662,207	\$ 3,482,424	-1%	\$ 3,509,995	\$ 3,107,470	\$ 3,322,891	\$ 2,990,918	\$ 3,097,835
Service & Supplies (Clothing & Personal supplies)	\$ 9,500	6%	\$ 9,000	\$ 7,518	-16%	\$ 9,000	\$ 7,882	\$ 10,000	\$ 4,859	\$ 10,000
Service & Supplies (Laundry services & supplies)	\$ 16,000	23%	\$ 13,000	\$ 12,853	-1%	\$ 13,000	\$ 10,417	\$ 15,000	\$ 9,125	\$ 15,000
Utilities	\$ 26,000	10%	\$ 23,700	\$ 19,416	-11%	\$ 21,700	\$ 18,135	\$ 17,000	\$ 15,422	\$ 12,000
Small tools and instruments	\$ 3,000	0%	\$ 3,000	\$ 2,120	-29%	\$ 3,000	\$ 1,963	\$ 3,000	\$ 2,189	\$ 3,000
Maintenance (Landscaping & Facility)	\$ 30,000	0%	\$ 30,000	\$ 18,062	-40%	\$ 30,000	\$ 26,671	\$ 35,000	\$ 20,262	\$ 25,000
Maintenance (Equipment)	\$ 28,000	-7%	\$ 30,000	\$ 36,210	21%	\$ 30,000	\$ 25,355	\$ 35,000	\$ 22,290	\$ 35,000
Transportation, travel, training, & board	\$ 114,525	-11%	\$ 127,990	\$ 133,125	11%	\$ 119,840	\$ 120,419	\$ 127,630	\$ 74,653	\$ 122,400
Professional services	\$ 160,600	31%	\$ 122,950	\$ 93,115	-39%	\$ 152,200	\$ 97,726	\$ 203,450	\$ 91,623	\$ 176,200
Memberships, dues, & subscriptions.	\$ 29,000	7%	\$ 27,000	\$ 24,594	-34%	\$ 37,000	\$ 25,103	\$ 24,000	\$ 22,906	\$ 23,337
Insurance - VCJPA	\$ 203,198	-4%	\$ 211,959	\$ 177,963	-1%	\$ 179,436	\$ 160,933	\$ 150,611	\$ 141,650	\$ 137,524
Community education	\$ 55,000	4%	\$ 53,000	\$ 28,194	-49%	\$ 55,000	\$ 26,225	\$ 39,500	\$ 26,317	\$ 38,575
Operations	\$ 287,500	10%	\$ 261,500	\$ 120,639	-47%	\$ 227,500	\$ 182,576	\$ 239,000	\$ 223,362	\$ 241,000
Household expenses	\$ 22,700	6%	\$ 21,350	\$ 18,517	-7%	\$ 19,950	\$ 25,388	\$ 17,350	\$ 15,881	\$ 16,750
Office expenses	\$ 10,000	-23%	\$ 13,000	\$ 7,248	-40%	\$ 12,000	\$ 7,003	\$ 12,000	\$ 9,748	\$ 12,000
Information Technology/ Communication	\$ 125,500	21%	\$ 104,000	\$ 97,711	-9%	\$ 107,400	\$ 74,950	\$ 112,400	\$ 71,771	\$ 111,400
Laboratory	\$ 130,000	-7%	\$ 140,000	\$ 106,784	-19%	\$ 132,500	\$ 82,354	\$ 144,000	\$ 64,136	\$ 139,000
Total Staff Budget (pg. 4) (see figure 4)	\$ 1,250,523	5%	\$ 1,191,449	\$ 904,069	-21%	\$ 1,149,526	\$ 893,100	\$ 1,184,941	\$ 816,194	\$ 1,118,186
Contingency	\$ 40,000	-17%	\$ 48,000	\$ -		\$ 46,000	\$ -	\$ 50,000	\$ -	\$ 50,000
Total Expenditures (see figure 2)	\$ 5,461,868	11%	\$ 4,901,656	\$ 4,386,493	-7%	\$ 4,705,521	\$ 4,000,570	\$ 4,557,832	\$ 3,807,112	\$ 4,266,021
SURPLUS (DEFICIT)	\$ 11,886		\$ 132,148	\$ 1,518,559		\$ 195,136	\$ 1,400,543	\$ 208,032	\$ 1,327,354	\$ 55,491
CASH CARRIED OVER (pg. 5)	\$ 847,884		\$ 1,081,184			\$ 882,263	\$ 1,530,673		\$ 1,616,656	
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 859,770		\$ 1,188,332			\$ 1,077,400	\$ 1,738,705		\$ 217,147	
RESERVE ACCOUNT ALLOCATIONS										
	Transfers		Transfers	Actual 22/23		Budget 22/23	Actual 21/22	Budget 21/22	Actual 20/21	Actual 20/21
VCJPA Member Contingency Fund	\$ -		\$ (4,351)	\$ (43,103)		\$ (43,103)	\$ -	\$ -	\$ -	\$ -
PARS: Pension Rate Stabilization	\$ 214,943		\$ 297,083	\$ 269,350		\$ 269,350	\$ 434,676	\$ 434,676	\$ -	\$ -
CA CLASS: Public Health Emergency Fund	\$ (43,636)		\$ (41,085)	\$ (26,732)		\$ (26,732)	\$ -	\$ -	\$ -	\$ -
CA CLASS: Repair and Replace Fund (pg. 7)	\$ 203,815		\$ 866,685	\$ 537,912		\$ 537,912	\$ 1,311,625	\$ 1,311,625	\$ 314,315	\$ 314,315
CA CLASS: Operating Reserve Fund	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ (25,000)	\$ (25,000)
CAMP: Capital Reserve Fund	\$ 484,649		\$ 70,000	\$ 70,009		\$ 339,974	\$ 10,006	\$ (7,596)	\$ (72,168)	\$ (72,168)
Total reserve allocations (pg. 7) (see figure 5)	\$ 859,770		\$ 1,188,332	\$ 807,436		\$ 1,077,400	\$ 1,756,307	\$ 1,738,705	\$ -	\$ 217,147
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	\$ -		\$ -			\$ -				

Salaries 7/1/24 - 6/30/25

Date of hire	Position	2024-25	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS3	\$ 11,417.29	5%	\$ 570.86	\$ 11,988.15	12	\$ 143,858	\$ 2,157.87	\$ 89.91
Mar-14	VB2	\$ 10,721.81	2%	\$ 214.44	\$ 10,936.25	12	\$ 131,235	\$ 1,968.52	\$ 82.02
Aug-18	VS1	\$ 10,316.30	0%	\$ -	\$ 10,316.30	3	\$ 30,949	\$ 464.23	\$ 77.37
	VS2	\$ 10,851.85	1%	\$ 108.52	\$ 10,960.37	6	\$ 65,762	\$ 986.43	\$ 82.20
	VS3	\$ 11,417.29	1%	\$ 114.17	\$ 11,531.46	3	\$ 34,594	\$ 518.92	\$ 86.49
Apr-02	VB2	\$ 10,721.81	4%	\$ 428.87	\$ 11,150.68	12	\$ 133,808	\$ 2,007.12	\$ 83.63
Nov-03	VB2	\$ 10,721.81	4%	\$ 428.87	\$ 11,150.68	12	\$ 133,808	\$ 2,007.12	\$ 83.63
Mar-02	RPA3	\$ 12,640.12	4%	\$ 505.60	\$ 13,145.72	11	\$ 144,603	\$ 2,169.04	\$ 98.59
	RPA4	\$ 13,272.12	4%	\$ 530.88	\$ 13,803.00	1	\$ 13,803	\$ 207.05	\$ 103.52
Jul-15	Mgr	\$ 17,218.38	1%	\$ 172.18	\$ 17,390.56	12	\$ 208,687		
Sep-15	VB2	\$ 10,721.81	1%	\$ 107.22	\$ 10,829.03	12	\$ 129,948	\$ 1,949.23	\$ 81.22
Jul-15	IT5	\$ 12,484.96	1%	\$ 124.85	\$ 12,609.81	12	\$ 151,318	\$ 2,269.77	\$ 94.57
Nov-19	VB1	\$ 10,212.28	0%	\$ -	\$ 10,212.28	4.5	\$ 45,955	\$ 689.33	\$ 76.59
	VB2	\$ 10,721.81	1%	\$ 107.22	\$ 10,829.03	7.5	\$ 81,218	\$ 1,218.27	\$ 81.22
Jul-15	LAB5	\$ 14,215.84	1%	\$ 142.16	\$ 14,358.00	12	\$ 172,296	\$ 2,584.44	\$ 107.68
Jul-91	Sup 5	\$ 14,075.09	6%	\$ 844.51	\$ 14,919.60	12	\$ 179,035	\$ 2,685.53	\$ 111.90
Jul-20	POC4	\$ 11,231.86	0%	\$ -	\$ 11,231.86	12	\$ 134,782	\$ 2,021.73	\$ 84.24
Dec-22	MCT3	\$ 8,823.21	0%	\$ -	\$ 8,823.21	11	\$ 97,055	\$ 1,455.83	\$ 66.17
	MCT4	\$ 9,264.41	0%	\$ -	\$ 9,264.41	1	\$ 9,264	\$ 138.97	\$ 69.48
Apr-16	FHS4	\$ 10,712.01	1%	\$ 107.12	\$ 10,819.13	11	\$ 119,010	\$ 1,785.16	\$ 81.14
	FHS5	\$ 11,247.61	1%	\$ 112.48	\$ 11,360.09	1	\$ 11,360	\$ 170.40	\$ 85.20
Sep-15	VB2	\$ 10,721.81	1%	\$ 107.22	\$ 10,829.03	12	\$ 129,948	\$ 1,949.23	\$ 81.22
Jan-23	MCT3	\$ 8,823.21	0%	\$ -	\$ 8,823.21	6	\$ 52,939	\$ 794.09	\$ 66.17
	MCT4	\$ 9,264.41	0%	\$ -	\$ 9,264.41	6	\$ 55,586	\$ 833.80	\$ 69.48
Feb-15	Mech 5	\$ 11,199.76	1%	\$ 112.00	\$ 11,311.76	7	\$ 79,182	\$ 1,187.73	\$ 84.84
	Mech 5	\$ 11,199.76	2%	\$ 224.00	\$ 11,423.76	5	\$ 57,119	\$ 856.78	\$ 85.68
NEW	STEP 1	\$ 8,820.86	0%	\$ -	\$ 8,820.86	6	\$ 52,925	\$ 793.88	\$ 66.16
NEW	STEP 2	\$ 9,261.90	0%	\$ -	\$ 9,261.90	3	\$ 27,786	\$ 416.79	\$ 69.46
							\$ 2,627,836	\$ 36,287.24	

Seasonals:

Rate (ave)	#	Hours	
\$	23.00	4	1,000
			\$92,000
Unemployment	\$ 12,000.00		\$3,128.00
			\$95,128.00

Trustee in Lieu:

Annual cost:	\$ 16,000.00
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Salary	\$ 2,627,836.13
CalPERS Ret.	\$ 651,596.72
Seasonals	\$95,128.00
Trustees	\$16,000.00
Subtotal	\$ 3,374,560.85
Mgr 457	\$ 12,000.00
Mgr Vehicle All.	\$ 3,000.00
Staff 457	\$ 36,287.24
Medicare tax	\$ 39,669.62
Social Security	\$ 6,696.00
Grand Total	\$ 3,472,213.71

CalPERS

	Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments
13.31% Classic	\$ 1,411,164.15	\$ 187,825.95	\$ 360,298.00	\$ 548,123.95
8.18% Pepra	\$ 1,216,671.98	\$ 99,523.77	\$ 3,949	\$ 103,472.77
			\$	651,596.72

CalPERS 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
5332	2,042.82	2,165.39	25,249.26	161.05	1,932.60	6.11	73.32	20.81	249.72		27,504.90
5331	1,021.41	1,082.69	12,624.63	94.06	1,128.72	6.11	73.32	13.40	160.80		13,987.47
5331	1,021.41	1,082.69	12,624.63	94.06	1,128.72	6.11	73.32	13.40	160.80		13,987.47
5333	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
5251	1,021.41	1,082.69	12,624.63	251.93	3,023.16	6.11	73.32	33.01	396.12		16,117.23
5333	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
5253	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
5333	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
5252	2,042.82	2,165.39	25,249.26	161.05	1,932.60	6.11	73.32	20.81	249.72		27,504.90
5331	1,021.41	1,082.69	12,624.63	94.06	1,128.72	6.11	73.32	13.40	160.80		13,987.47
5252	2,042.82	2,165.39	25,249.26	161.05	1,932.60	6.11	73.32	20.81	249.72		27,504.90
5332	2,042.82	2,165.39	25,249.26	161.05	1,932.60	6.11	73.32	20.81	249.72		27,504.90
5333	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
5333	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
5332	2,042.82	2,165.39	25,249.26	161.05	1,932.60	6.11	73.32	20.81	249.72		27,504.90
5333	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
5332	2,042.82	2,165.39	25,249.26	161.05	1,932.60	6.11	73.32	20.81	249.72		27,504.90
5333	2,655.67	2,815.01	32,824.08	251.93	3,023.16	6.11	73.32	33.01	396.12		36,316.68
4331	1,021.41	1,082.69	9,560.40	94.06	1,128.72	6.11	73.32	13.40	160.80		10,923.24
Subtotal	38,609.33		474,147.09	3,609.91	43,318.92	116.09	1,393.08	475.55	5,706.60	23,650.53	548,216.21
.32% Admin Cost			1,517.27								1,517.27
Staff Totals			475,664.36		43,318.92		1,393.08		5,706.60	23,650.53	549,733.48

CalPERS Plan Code	Current Year Health Rates	Next Year 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	324.79	344.28	4,014.40	-	1,500.00			20.81	249.72		5,764.12
	-	-	-	94.06	1,128.72			20.81	249.72		1,378.44
6051	448.15	475.04	5,539.13	94.06	1,128.72			13.40	160.80		6,828.65
6082	896.30	950.08	11,078.27	161.05	1,932.60			20.81	249.72		13,260.59
6051	448.15	475.04	5,539.13	94.06	1,128.72			13.40	160.80		6,828.65
5361	324.79	344.28	4,014.40	161.05	1,932.60			20.81	249.72		6,196.72
5331	1,021.41	1,082.69	12,624.63	94.06	1,128.72			13.40	160.80		13,914.15
6081	448.15	475.04	5,539.13	94.06	1,128.72			13.40	160.80		6,828.65
6052	896.30	950.08	11,078.27	161.05	1,932.60			20.81	249.72		13,260.59
5362	649.58	688.55	8,028.81	161.05	1,932.60			20.81	249.72		10,211.13
5362	649.58	688.55	8,028.81	161.05	1,932.60			20.81	249.72		10,211.13
5362	649.58	688.55	8,028.81	161.05	1,932.60			20.81	249.72		10,211.13
5362	649.58	688.55	8,028.81	161.05	1,932.60			20.81	249.72		10,211.13
	7,406.36		91,542.61		20,671.80			240.89	2,890.68		115,105.09
.32% Admin Costs=			292.94								292.94
Annuitant Totals			91,835.55		20,671.80			2,890.68			115,398.03

Grand Total			567,499.91		63,990.72		1,393.08		8,597.28	23,650.53	665,131.51
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Medicare Part B Reimb. 18,000.00

683,131.51

A/C #	BUDGET CATEGORY	staff	Budget 24/25	% change	Budget 23/24	% change	Actual 22/23	A vs B	Budget 22/23	Actual 21/22	Actual 20/21
SERVICE AND SUPPLIES											
5201	Clothing and personal supplies (purchased)	MW	\$ 9,500	6%	\$ 9,000	6%	\$ 7,518	-16%	\$ 9,000	\$ 7,882	\$ 4,859
5202	Laundry service and supplies (rented)	MW	\$ 16,000	23%	\$ 13,000	0%	\$ 12,853	-1%	\$ 13,000	\$ 10,417	\$ 9,125
UTILITIES											
5301	Garbage (Waste Mgmt)	MR	\$ 4,000	-5%	\$ 4,200	14%	\$ 3,373	-9%	\$ 3,700	\$ 3,788	\$ 3,113
5302	PG & E	MR/ MW	\$ 18,000	20%	\$ 15,000	11%	\$ 12,673	-6%	\$ 13,500	\$ 10,959	\$ 8,915
5303	Hayward Water & Sewage	MR	\$ 4,000	-11%	\$ 4,500	0%	\$ 3,370	-25%	\$ 4,500	\$ 3,388	\$ 3,394
5401	SMALL TOOLS AND INSTRUMENTS	MW	\$ 3,000	0%	\$ 3,000	0%	\$ 2,120	-29%	\$ 3,000	\$ 1,963	\$ 2,189
MAINTENANCE											
5501	Landscaping service	MW	\$ 5,000	0%	\$ 5,000	0%	\$ 2,988	-40%	\$ 5,000	\$ 2,780	\$ 5,012
5502	Facility Maintenance	MW	\$ 25,000	0%	\$ 25,000	0%	\$ 15,074	-40%	\$ 25,000	\$ 23,891	\$ 15,250
5503	Maintenance of equipment	MW	\$ 28,000	-7%	\$ 30,000	0%	\$ 36,210	21%	\$ 30,000	\$ 25,355	\$ 22,290
TRANSPORTATION, TRAVEL, TRAINING, & BOARD											
5601	Fuel and GPS (WexMart)	MW/MR	\$ 55,000	-8%	\$ 60,000	9%	\$ 60,798	11%	\$ 55,000	\$ 56,272	\$ 38,922
5602	Meetings, conferences, & travel	RC	\$ 40,000	21%	\$ 33,000	10%	\$ 51,432	71%	\$ 30,000	\$ 30,366	\$ 7,494
5603	Board meeting expenses	RC	\$ 950	19%	\$ 800	23%	\$ 698	7%	\$ 650	\$ 542	\$ -
5605	Board plaques and nameplates	RC	\$ 225	18%	\$ 190	0%	\$ 221	16%	\$ 190	\$ 146	\$ 184
5606	Continuing Education fees	RC	\$ 3,350	12%	\$ 3,000	0%	\$ 240	-92%	\$ 3,000	\$ 2,700	\$ 2,863
5607	Staff Training (staff dev./ college courses)	RC	\$ 15,000	0%	\$ 15,000	0%	\$ 4,936	-67%	\$ 15,000	\$ 15,693	\$ 9,890
PROFESSIONAL SERVICES											
5701	Audit	MR	\$ 15,400	3%	\$ 15,000	0%	\$ 14,650	-2%	\$ 15,000	\$ 14,347	\$ 14,156
5702	Actuarial reports	MR	\$ 3,700	68%	\$ 2,200	-48%	\$ 3,700	-12%	\$ 4,200	\$ 2,200	\$ 1,200
5704	Legal Services	RC	\$ 8,000	0%	\$ 8,000	0%	\$ 7,932	-1%	\$ 8,000	\$ 4,258	\$ 5,263
5706	Tax collection service (SCI)	RC	\$ 39,000	0%	\$ 39,000	5%	\$ 37,642	2%	\$ 37,000	\$ 36,673	\$ 35,545
5707	Payroll service (OnePoint)	MR	\$ 10,000	0%	\$ 10,000	0%	\$ 8,816	-12%	\$ 10,000	\$ 8,650	\$ 8,835
5708	Environmental consultant/ EcoAtlas	EC	\$ 28,700	44%	\$ 20,000	-9%	\$ -	-100%	\$ 22,000	\$ 4,121	\$ 4,121
5709	HR Services (RGS & other)	RC	\$ 5,000	100%	\$ 2,500	0%	\$ -	-100%	\$ 2,500	\$ 4,245	\$ 221
5710	OPEB management (PFM & US Bank)	RC	\$ 25,000	0%	\$ 25,000	0%	\$ 19,565	-22%	\$ 25,000	\$ 22,542	\$ 22,187
5711	Financial advising	RC	\$ 25,000	4900%	\$ 500	-80%	\$ -	-100%	\$ 2,500	\$ -	\$ -
5712	Pre-employment physicals	RC	\$ 800	7%	\$ 750	-25%	\$ 810	-19%	\$ 1,000	\$ 690	\$ 95
5801	MEMBERSHIPS, DUES & SUBSCRIPTIONS	RC	\$ 29,000	7%	\$ 27,000	-27%	\$ 24,594	-34%	\$ 37,000	\$ 25,103	\$ 22,906
5802	INSURANCE - VC/JPA	RC	\$ 203,198	-4%	\$ 211,959	19%	\$ 176,982	-1%	\$ 178,136	\$ 159,952	\$ 140,724
5901	COMMUNITY EDUCATION	EC	\$ 55,000	4%	\$ 53,000	-4%	\$ 28,194	-49%	\$ 55,000	\$ 26,225	\$ 26,317
OPERATIONS											
6101	Pesticides	JH	\$ 210,000	11%	\$ 190,000	4%	\$ 92,820	-49%	\$ 182,000	\$ 143,588	\$ 174,993
6102	Field supplies (dippers etc)	JH	\$ 2,000	-33%	\$ 3,000	-14%	\$ 999	-71%	\$ 3,500	\$ 750	\$ 2,674
6103	Mosquitofish program	MW	\$ 7,500	50%	\$ 5,000	43%	\$ 2,119	-39%	\$ 3,500	\$ 1,315	\$ 2,722
6104	Spray equipment	MW	\$ 8,000	0%	\$ 8,000	0%	\$ 1,513	-81%	\$ 8,000	\$ 5,367	\$ 7,620
6105	Safety	MW	\$ 8,500	0%	\$ 8,500	0%	\$ 6,725	-21%	\$ 8,500	\$ 8,894	\$ 11,160
6106	Aerial Pool Survey	RF	\$ 25,000	25%	\$ 20,000	0%	\$ 15,100	-25%	\$ 20,000	\$ 21,300	\$ 20,000
6107	Permits	EC	\$ 4,000	100%	\$ 2,000	0%	\$ 1,363	-32%	\$ 2,000	\$ 1,362	\$ 4,193
6108	Helicopter service	JH	\$ 15,000	-40%	\$ 25,000	0%	\$ -	-100%	\$ 25,000	\$ -	\$ -
6109	Drone (NEW)	EHS	\$ 7,500		\$ -		\$ -		\$ -	\$ -	\$ -
HOUSEHOLD EXPENSES											
6201	Janitorial service	MW	\$ 8,500	13%	\$ 7,500	0%	\$ 7,294	-3%	\$ 7,500	\$ 5,940	\$ 7,357
6202	Supplies (+ emergency)	MW	\$ 3,200	12%	\$ 2,850	0%	\$ 2,023	-29%	\$ 2,850	\$ 1,753	\$ 2,235
6203	Alarm service	RF	\$ 11,000	0%	\$ 11,000	15%	\$ 9,200	-4%	\$ 9,600	\$ 17,695	\$ 6,289
6301	OFFICE EXPENSES	MR	\$ 10,000	-23%	\$ 13,000	8%	\$ 7,248	-40%	\$ 12,000	\$ 7,003	\$ 9,748
IT/ COMMUNICATIONS											
6401	IT Expenses	RF	\$ 90,000	29%	\$ 70,000	0%	\$ 71,063	2%	\$ 70,000	\$ 50,704	\$ 42,997
6402	Telephone Service & Internet	RF	\$ 11,000	10%	\$ 10,000	-9%	\$ 8,753	-20%	\$ 11,000	\$ 10,018	\$ 9,778
6403	Website hosting	RF	\$ 3,000	0%	\$ 3,000	25%	\$ 2,400	0%	\$ 2,400	\$ 2,400	\$ 2,400
6404	Cell phone service	RF	\$ 15,000	0%	\$ 15,000	-17%	\$ 12,871	-28%	\$ 18,000	\$ 8,942	\$ 13,149
6405	Microsoft Office 365	RF	\$ 6,500	8%	\$ 6,000	20%	\$ 2,611	-48%	\$ 5,000	\$ 2,886	\$ 3,240
LABORATORY											
6501	Mosquito and pathogen monitoring	EHS	\$ 100,000	0%	\$ 100,000	5%	\$ 74,530	-22%	\$ 95,000	\$ 66,017	\$ 50,024
6502	Insecticide resistance	EHS	\$ 5,000	0%	\$ 5,000	-68%	\$ 8,226	-47%	\$ 15,500	\$ 11	\$ 1,943
6503	Research	EHS	\$ 25,000	-29%	\$ 35,000	59%	\$ 24,028	9%	\$ 22,000	\$ 16,326	\$ 12,169
Total			\$ 1,250,523	5%	\$ 1,191,449	6%	\$ 904,069	-20%	\$ 1,124,526	\$ 893,100	\$ 816,194

Estimate of Cash Carryover from Fiscal Year 23/24 to 24/25

	debits	credits	balance
LAIF, Operational Fund, County, and Five Star Balances as of January 31, 2024			\$ 4,671,235
February check batch #1	\$ 156,628		\$ 4,514,607
February check batch #2	\$ 243,069		\$ 4,271,538
Balance as of February 29, 2024			\$ 4,455,323 <i>estimates below</i>
March check batch #1	\$ 150,117		\$ 4,305,206
<i>March check batch #2</i>	\$ 174,317		\$ 4,130,890
Balance as of March 31, 2024			\$ 4,088,448
April check batch #1	\$ 178,335		\$ 3,910,113
Deposit		2,201,442	
April check batch #2	\$ 224,009		\$ 5,887,546
Balance as of April 30, 2024			\$ 5,927,375
May check batch #1	\$ 160,000		\$ 5,767,375
May check batch #2	\$ 160,000		\$ 5,607,375
Balance as of May 31, 2024			\$ 5,607,375
June check batch #1	\$ 175,000		\$ 5,432,375
June check batch #2	\$ 175,000		\$ 5,257,375
Balance as of June 30, 2024			
Totals	\$ 1,396,777	\$ 2,201,442	\$ 5,257,375
Unused capital funds (pg. 6)			\$ 140,000
Reserve transfers from prior year			\$ 1,118,332
Operational requirement (July-December)			\$ 3,431,159
<u>Estimated Cash Carried Over</u>			\$ 847,884

CAPITAL EXPENDITURES (Outlay)					
	2020/21 Budgeted	2021-22	2022-23	2023-24	2024-25
<u>20/21 Capital Reserve</u> (new assets & non-capital projects)					
Exterior & carport painting	\$39,000				
Lobby display	\$20,000				
20/21 Capital Reserve Total	\$59,000				
Unused capital funds (cash carried over)	\$20,500				
<u>21/22 Capital Reserve</u> (new assets & non-capital projects)					
Lobby display		\$30,000			
<u>21/22 Repair and Replace (replacement assets)</u>					
V42		\$40,000			
21/22 Capital Reserve and Repair and Replace Total		\$70,000			
Unused capital funds (cash carried over)		\$30,000			
<u>22/23 Capital Reserve</u> (new assets & non-capital projects)					
Fish Enclosure			\$ 250,000		
Lobby Display			\$ 30,000		
22/23 Capital Reserve Total			\$ 280,000		
<u>22/23 Repair and Replace</u> (replacement assets)					
MapVision - Gen 3			\$ 70,000		
Microscope			\$ 23,000		
22/23 Repair and Replace Total			\$ 93,000		
Unused capital funds (cash carried over)			\$ 70,000		
<u>23/24 Capital Reserve</u> (new assets & non-capital projects)					
				\$ -	
				\$ -	
23/24 Capital Reserve Total					
<u>22/23 Repair and Replace</u> (replacement assets)					
MapVision - Gen 3				\$ 140,000	
23/24 Repair and Replace Total				\$ 140,000	
Unused capital funds (cash carried over)				\$ 140,000	
<u>24/25 Capital Reserve</u> (new assets & non-capital projects)					
					\$ -
24/25 Capital Reserve Total					\$ -
<u>24/25 Repair and Replace</u> (replacement assets)					
MapVision - Gen 3					\$ 140,000
V32 (Public Ed)					\$ 40,000
V36 (Spare Truck)					\$ 40,000
V39 (Joseph)					\$ 40,000
V43(Sarah)					\$ 40,000
V46(Erick)					\$ 40,000
V47(Ben)					\$ 40,000
V48(Alex)					\$ 40,000
V50(John)					\$ 40,000
Fish Tanks					\$ 25,000
24/25 Repair and Replace Total					\$ 485,000
Unused capital funds (cash carried over)					\$ 140,000

<u>Committed Reserve Funds</u>	<u>Target Level</u>	<u>As of April 30, 2024</u>	<u>Transfers²</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency Fund ¹	\$321,595	\$321,595	\$0	100%	100%
CA CLASS Enhanced: Public Health Emergency Fund	\$500,000	\$543,636	-\$43,636	109%	100%
CA CLASS: Repair and Replace Fund	\$4,319,711	\$3,291,421	\$203,815	76%	81%
CA CLASS Enhanced: Operating Reserve Fund	\$2,940,994	\$2,106,596	\$0	72%	72%
CAMP: Capital Reserve Fund ²	\$0	\$351	\$484,649	NA	NA
<u>Restricted Reserve Funds</u>					
PARS: Pension Rate Stabilization ³	\$4,670,042	\$2,584,249	\$214,943	55%	60%
Other Post Employment Benefit Fund (OPEB) ⁴	\$3,441,610	\$4,789,267		139%	139%
<u>TOTAL</u>		\$13,637,115	\$859,770		

¹ Balance as of March 31, 2024.

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

³ - Balance as of March 31, 2024. Unfunded Accrued Liability as of June 30, 2022.

⁴ - OPEB liability as of June 30, 2023.