

**FRESNO MOSQUITO & VECTOR CONTROL DISTRICT
APROVED BUDGET FISCAL YEAR 2013-2014**

As of June 30, 2013

		APPROVED	ACTUAL	DIFF. IN CURR		APPROVED	
		BUDGET	YEAR END	BUDGET TO PROJ		BUDGET	DIFF. IN PRIOR TO
		2012/2013	2012/2013	2012/2013	%	2013/2014	CURR. YR BUDGET
INCOME							
	Property Taxes	\$ 1,089,175.00	\$ 1,045,000	\$ (44,175)	96%	\$ 1,000,000	\$ (89,175.00)
	Interest	\$ 32,500.00	\$ 23,967	\$ (8,533)	74%	\$ 32,500	\$ -
	Other	\$ 20,000.00	\$ 134,851	\$ 114,851	674%	\$ 20,000	\$ -
	Benefit Assessment	\$ 177,846.00	\$ 202,031	\$ 24,185	114%	\$ 180,000	\$ 2,154.00
	TOTAL INCOME	\$ 1,319,521.00	\$ 1,405,849	\$ 86,328	107%	\$ 1,232,500	\$ (87,021.00)
SALARIES & EMP BENEFITS							
	Wages	\$ 578,200.00	\$ 540,033	\$ (38,167)	93%	\$ 644,473	\$ 66,273.00
	FICA	\$ 44,250.00	\$ 40,854	\$ (3,397)	92%	\$ 49,302	\$ 5,052.00
	Retirement	\$ 191,250.00	\$ 190,288	\$ (962)	99%	\$ 243,464	\$ 52,214.00
	Health Insurance	\$ 81,600.00	\$ 80,219	\$ (1,381)	98%	\$ 95,000	\$ 13,400.00
	Life Insurances	\$ 500.00	\$ 427	\$ (73)	85%	\$ 650	\$ 150.00
	Unemployment Insurance	\$ 7,850.00	\$ 8,808	\$ 958	112%	\$ 8,184	\$ 334.00
	Workers' Compensation Insurance	\$ 29,000.00	\$ 21,931	\$ (7,069)	76%	\$ 38,300	\$ 9,300.00
	TOTAL SALARY & BENEFITS	\$ 932,650.00	\$ 882,559	\$ (50,091)	95%	\$ 1,079,373	\$ 146,723.00
SERVICES & SUPPLIES							
	Spray Material	\$ 90,000.00	\$ 93,276	\$ 3,276	104%	\$ 97,000	\$ 7,000.00
	Operating Supplies & Expense	\$ 59,400.00	\$ 27,843	\$ (31,557)	47%	\$ 34,000	\$ (25,400.00)
	Vehicle Supplies & Expense	\$ 45,000.00	\$ 53,461	\$ 8,461	119%	\$ 50,000	\$ 5,000.00
	Utilities	\$ 11,000.00	\$ 9,562	\$ (1,438)	87%	\$ 13,000	\$ 2,000.00
	Communications	\$ 15,000.00	\$ 5,055	\$ (9,945)	34%	\$ 10,000	\$ (5,000.00)
	Office Supplies & Expense	\$ 15,000.00	\$ 15,478	\$ 478	103%	\$ 15,000	\$ -
	Insurance						
	General Fund	\$ 5,500.00	\$ 4,866			\$ 5,000	
	Liability Premium	\$ 21,000.00	\$ 14,641			\$ 14,300	
	Property Premium		\$ 135			\$ 1,600	
	Total Insurance	\$ 26,500.00	\$ 19,642	\$ (6,858)	74%	\$ 20,900	
	Travel & Subsistence	\$ 10,000.00	\$ 4,996	\$ (5,004)	50%	\$ 10,000	\$ -
	Public Education	\$ 5,500.00	\$ 2,887	\$ (2,613)	52%	\$ 5,500	\$ -
	Dues/SubSC/Books	\$ -	\$ 11,355	\$ 11,355	0%	\$ 12,000	\$ 12,000.00
	Legal/Audit	\$ -	\$ 9,427	\$ 9,427	0%	\$ 14,000	\$ 14,000.00
	Government Fees	\$ 5,000.00	\$ 3,336	\$ (1,664)	67%	\$ 5,000	\$ -
	Miscellaneous	\$ 20,000.00	\$ 3,787	\$ (16,213)	19%	\$ 10,600	\$ (9,400.00)
	TOTAL SERVICES & SUPPLIES	\$ 302,400.00	\$ 260,107	\$ (42,293)	86%	\$ 297,000	\$ (5,400.00)
CAPITAL EXPENDITURES							
	Vehicles		\$ -	\$ -	0%		\$ -
	Spray Equipment		\$ -	\$ -	0%		\$ -
	Shop Equipment		\$ -	\$ -	0%		\$ -
	Office Equipment	\$ 9,000.00	\$ -	\$ (9,000)	0%	\$ 26,000	\$ 17,000.00
	Communication Equipment		\$ -	\$ -	0%		\$ -
	Lab. Equipment		\$ -	\$ -	0%		\$ -
	Buildings & Grounds	\$ 10,500.00	\$ 6,642	\$ (3,858)	63%	\$ 10,500	\$ -
	TOTAL CAPITAL EXPENDITURES	\$ 19,500.00	\$ 6,642	\$ (12,858)	34%	\$ 36,500	\$ 17,000.00
	TOTAL EXPENSES:	\$ 1,254,550.00	\$ 1,149,308	\$ (105,242)	92%	\$ 1,412,873	\$ 158,323.00
OPERATION EXPENSES Increase or Decrease		ASSUMED	ACTUAL			ASSUMED	
	Transfer from Reserves	\$ 64,971.00	\$ 256,541	PERCENTAGE:	100%	\$ (180,373)	
	Fiscial Yearend Increase or Decrease		\$ -				
		\$ 64,971.00	\$ 256,541			\$ (180,373)	

Financial Account Overview

FRESNO COUNTY TREASURER

STATEMENT OF RESERVE ACCOUNT

REVISED

8/5/2013 8:02

Actual Balance June 30, 2008				\$ 1,666,815.00
2008-2009 Fiscal Yearend Difference		\$ 77,451.00		
Actual Balance June 30, 2009				\$ 1,744,266.00
2009-2010 Fiscal Yearend Difference		\$ (128,508.00)		
Actual Balance June 30, 2010				\$ 1,615,758.00
2010-2011 Actual Fiscal Yearend Difference		\$ 152,973.00		
Actual Balance June 30, 2011				\$ 1,768,731.00
2011-2012 Actual Fiscal Yearend Difference		\$ 164,510.00		
Actual Balance June 30, 2012				\$ 1,933,240.00
2012-2013 Actual Fiscal Yearend Difference		\$ 256,541.00		
Actual Balance June 30, 2013				\$ 2,189,781.00
2013-2014 Estimated Fiscal Yearend Difference		\$ (180,373.00)		
Estimated Balance June 30, 2014				\$ 2,009,408.00

RESERVES ALLOCATION

	ACTUAL June 30, 2010	ACTUAL June 30, 2011	ACTUAL June 30, 2012	ACTUAL June 30, 2013	ESTIMATED June 30, 2014
General Reserve	\$ 969,455.00	\$ 685,112.00	\$ 658,628.00	\$ 670,462.00	\$ 841,724.00
Unappropriated Reserve	\$ 236,303.00	\$ 514,322.00	\$ 655,315.00	\$ 850,022.00	\$ 262,684.00
Building Reserve	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
Health Insurance Reserve	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
Benefit Assessment/AB 218	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
FCERA UAAL					\$ 100,000.00
Unexpected Expense					\$ 100,000.00
Fleet Replacement Reserve		\$ 145,000.00	\$ 195,000.00	\$ 245,000.00	\$ 295,000.00
VCJPA Assessment Reserve		\$ 14,297.00	\$ 14,297.00	\$ 14,297.00	
Total Reserves	\$ 1,615,758.00	\$ 1,768,731.00	\$ 1,933,240.00	\$ 2,189,781.00	\$ 2,009,408.00

VCJPA FUND

Date of Statement	Member Fund		Property Fund		Total of Account
	Balance Amount	Difference Amt	Balance Amount	Difference Amt	
6/30/2012	\$ 195,399.00	\$ 816.00	\$ 26,165.00	\$ 92.00	\$ 221,564.00
9/30/2012	\$ 196,648.00	\$ 1,249.00	\$ 26,491.00	\$ 26,334.00	\$ 223,139.00
12/31/2012	\$ 196,897.00	\$ 249.00	\$ 26,368.00	\$ (123.00)	\$ 223,265.00
3/30/2013	\$ 197,265.00	\$ 368.00	\$ 26,418.00	\$ 50.00	\$ 223,683.00

PETTY CASH

Account has a fixed amount of \$200.00

Balance as of June 30, 2013 :	<u>\$200.00</u>
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BANK OF THE WEST

Account has a fixed amount of \$6000.00, account is only for online banking and to pay employee tax.

Balance as of June 30, 2013 :	<u>\$ 23,855.31</u>	*The excess amount is due to unpaid payroll liabilities
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