

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Mid- Year Actual	FY2022 Budget Notes:	% of YTD
REVENUES						
Property Taxes	4,335,438	4,525,850	4,595,532	4,642,753		101.03%
Special Taxes	200,653	200,686	200,686	204,418		101.86%
Other Taxes (HOPTR)	25,220	24,687	24,000	12,234		50.97%
Lease Income	36,603	36,549	27,450	21,352		77.78%
Salary Reimbursement Income	22,761	0	0	0		
Salary Reimbursement Reconciliation	662	0	0	0		
Investment Income	128,365	32,087	110,000	12,157		11.05%
Other Revenues	1,610	84,213	0	428,441	Spec Dist COVID Relief = \$387,210	
Grant Revenue	0	0	0			
Total Revenues	4,751,312	4,904,072	4,957,668	5,321,355		107.34%
EXPENDITURES (Operations)						
Office Wages & Related						
Wages			169,130	85,647	Maze to breakout Vac/Ins amounts	50.64%
Longevity Pay			0	0		
Overtime Wages			0	0		
Vacation Wages			8,910	0	Maze to add YTD payments	
Medical/dental ins compensation			12,000	1,000	Maze to add YTD payments	8.33%
Retirement Contribution			0	0		
Payroll Taxes			14,000	6,217		44.40%
Workers Compensation/Life Ins			759	394		51.90%
Payroll Processing			1,900	1,150		60.54%
Total Office Wages & Related	84,428	185,137	206,699	94,408		45.67%
Retiree Medical Benefits						
PERS Medical			0	0	Maze to add YTD payments	
Delta Dental			0	0	Maze to add YTD payments	
Vision Care			0	0	Maze to add YTD payments	
CalPERS Settlement	12,377	24,044	11,425	7,617	\$18,090 balance as of 07/01/2021	66.67%
Total Retiree Medical Benefits	12,377	24,044	11,425	7,617		66.67%
Outside Professional Services						
Accounting			36,000	18,000	Negotiated max with Maze	50.00%
Actuarial Valuation			5,600	0		0.00%
Audit			17,500	0		0.00%
Bank Fees			0	25		
Contra Costa County Expenses	36,678	34,142	35,000	19,978		57.08%
El Cerrito Contract Fee	3,033,275	3,229,643	3,525,860	2,056,758		58.33%
El Cerrito Reconciliation(s)	116,571	298,738	191,060	111,446		58.33%
IT Services and Equipment			12,000	23		0.19%
Fire Abatement Contract		2,450	5,000	0		0.00%
Fire Engineer Plan Review			3,000	688		22.93%
Risk Management Insurance	12,561	64,529	14,420	0		0.00%
LAFCO Fees	2,548	4,254	4,254			0.00%

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Mid- Year Actual	FY2022 Budget Notes:	% of YTD
Legal Fees			24,000	4,997	Budget \$2K/mo. Avg	20.82%
Professional Fees	341,365	168,640	0	0		
Operational Consultant			0	0		
Recruitment			0	0		
Temporary Services			0	0		
Water System Improvements			10,000	0		0.00%
Website Development/Maintenance			2,750	1,820		66.18%
Wildland Vegetation Mgmt	6,300	6,500	7,600	0		0.00%
Other Outside Professional Services			0	0		
Emergency Preparedness Coordinator			100,000	50,000		50.00%
Grant Writer/Coordinator			50,000	4,588		9.18%
Long-Term Financial Planner			30,000	14,981		49.94%
Total Outside Professional Services	3,549,298	3,808,896	4,074,044	2,283,303		56.05%
Community Service Activities						
Public Education (Emergency Prep)	10,730	3,100	20,000	12,128	* Emergency Prep Expenses *	60.64%
EP Coord Expense Account			5,000	0	* Emergency Prep Expenses *	
Comm. Pharmaceutical Drop-Off			2,500	0		
CERT Emerg Kits/Sheds/Prepared			3,500	0		
Open Houses			1,800	0		
Community Shredder			3,200	135		4.22%
DFSC Matching Grants		24,000	0	0		
Firesafe Planting Grants			3,000	0		
Demonstration Garden			0	0		
Community Sandbags			1,500	1,729		115.24%
Volunteer Appreciation			1,500	0		0.00%
Community Service - Other		30,950	0	483		
Total Community Service Activities	13,474	58,050	42,000	14,475		34.46%
District Activities						
Professional Development	4,639		10,000	3,324		33.24%
Election		4,991	0	0	Next election in FY2022-2023	
Firefighter's Apparel & PPE	136	1,187	2,000	810		40.51%
Firefighters' Expenses			13,300	0		0.00%
Staff Appreciation	1,017	1,247	3,000	93		3.12%
Memberships	7,727	7,853	8,720	7,615		87.33%
Total District Activities	13,519	15,278	37,020	11,842		31.99%
Office						
Office Expense	3,579	7,444	3,500	2,842	Improve accounting category tracking	81.19%
Office Supplies			3,500	694	Improve accounting category tracking	19.84%
Telephone			7,800	3,989		51.14%
Office- Other			318	0		0.00%
Office - Other			64	0		0.00%
Total Office	3,579	7,444	15,182	7,525		49.57%

	FY2020 Actual	FY2021 Actual	FY2022 Budget	FY2022 Mid- Year Actual	FY2022 Budget Notes:	% of YTD
Building Maintenance						
Gardening service			5,000	2,275		45.50%
Building alarm			1,500	0		0.00%
Medical Waste Disposal			7,500	4,065		54.20%
Janitorial Service			1,400	1,230		87.84%
Miscellaneous Maint.			25,000	1,280		5.12%
Total Building Maintenance	114,249	62,722	40,400	8,850		21.91%
Building Utilities/Service						
Gas and Electric			12,500	7,133		57.06%
Water/Sewer			3,000	2,820		94.00%
Bldg Utilities/Services - Other			0			
Total Building Utilities/Service	0	0	15,500	9,953		64.21%
Contingency						
General	1,768		25,000	0		0.00%
Contingency - Other		0	0	0		
Total Contingency	1,768	0	25,000	0		
Total Expenditures (Operations)	3,792,692	4,161,571	4,467,270	2,437,972		54.57%
REVENUE - EXPENDITURES (Operations)	958,620	742,501	490,398	2,883,382		
EXPENDITURES (Capital)						
Capital Outlay (PSB Renovation Soft Costs)	0	0	484,252		Maze to add YTD payments	
Capital Outlay (PSB Renovation Hard Costs)	0	0	0	0	Pending public bid	
Capital Outlay (Temp Facilities Soft Costs)	0	0	130,000		Preliminary estimate	
Capital Outlay (Temp Facilities Hard Costs)	0	0	0	0	Pending public bid	
Capital Outlay (Equip & Furniture)	10,802	0	0	0	None planned for FY2021-2022	
Capital Outlay (Rolling Stock)	59,863	0	0	0	None planned for FY2021-2022	
Total Expenditures (Capital)	70,665	566,845	614,252	0		
EXPENDITURES TOTAL (Ops & Capital)	3,863,357	4,728,416	5,081,522	2,437,972		47.98%
FUND BALANCE INCREASE OR (DECREASE)	887,955	175,656	-123,854			

	FY2020 Actual	FY2021 Actual	FY2022 Budget 6/30/2022	FY2022 Mid- Year Actual 6/30/2022	FY2022 Budget Notes:	% of YTD
FUND BALANCES (End of Year):	6/30/2020	6/30/2021	6/30/2022	6/30/2022		
CC County Funds:						
General Fund 300700	5,299,048	5,176,904				
Fire Special Tax Fund 300900	210,805	409,440				
Capital Reserve Fund 303100	3,722,787	3,821,952				
Mechanics Bank Checking Account						
TOTAL FUND BALANCE	9,232,640	9,408,296	0	0		
OPEB Balance:						
OPEB Asset	1,459,931					
OPEB Liability	1,072,175					
Net OPEB: Liability/(Asset)	(387,756)					