

23187 Connecticut Street  
Hayward, CA 94545

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### **Ryan Clausnitzer**

*General Manager*

## ACMAD Finance Committee

### Agenda

4:00 P.M-5:00 P.M. 3/13/19

### **Committee Members:**

Subru Bhat

Betsy Cooley

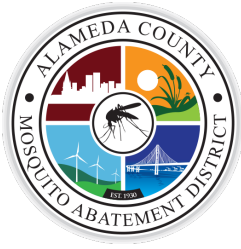
Robert Dickinson

Kathy Narum

George Young

### **Topics:**

1. Review January 9<sup>th</sup> meeting minutes
2. Review 1<sup>st</sup> draft of 2019-2020 ACMAD Budget
3. Review 2019-2020 strategic plan goals
4. Review MOU term salary cost analysis
5. Adjourn



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Jan O. Washburn

### **Oakland**

Robert Dickinson

### **Piedmont**

Kathy Narum

### **Pleasanton**

Ed Hernandez

### **San Leandro**

Subru Bhat

### **Union City**

### **Ryan Clausnitzer**

*General Manager*

## ACMAD Finance Committee

### Minutes

1/9/19, 2018

### Committee Members:

Subru Bhat

Betsy Cooley

Robert Dickinson

Ed Hernandez

Kathy Narum

George Young

### Topics:

- The General Manager called the meeting to order at 3:31 P.M.
- Trustees Bhat, Cooley, Dickinson, Narum, and Young were present. Trustee Hernandez was absent. Joseph Federico was present, representing PFM and Michelle Matthes and Ryan Clausnitzer were present representing the District.

1. Review OPEB Actuarial Report by Mr. Federico
2. Review OPEB Fund Performance

### Discussion:

Trustee Narum began the discussion by highlighting that the OPEB Actuarial Report assumes a 3% staff salary increase, asked if the District covers retired staff over 65 (yes, as a supplement to Medicare), and commented that a 30-year projection is just too far out to be reliable. Trustee Dickinson asked about the discrepancies in the accrued liability numbers and what assumptions were used (will be forwarded by Mr. Federico to the actuary who created the report). Trustee Cooley asked if there were any regulations of placing public funds in risky investments (Mr. Federico said there were not as these investments are B or better) and she agreed with Trustees Bhat, Dickinson, and Narum that the OPEB fund should not include below investment grade options.

### Recommendation to Board:

Maintain the investment policy restriction against options below investment grade.

### 3. Review OPEB investment policy & PFM Funding Policy Analysis

#### **Discussion:**

Trustees Narum, Cooley, and Bhat recommend that the asset allocation should be adjusted to 50/50 from 55/45 (growth assets/income assets). Trustee Narum then asked if there was a need to contribute to the fund now or wait until it is necessary. Trustee Cooley suggested that it would be better to contribute earlier but is unsure how much that amount would be?

#### **Recommendation to Board:**

The asset allocation will be adjusted from 55/45 to 50/50. The General Manager and Mr. Federico offered to draft a District policy on the criteria to allocate reserve funds towards the OPEB fund based on the latest actuarial study by the February Regular Board Meeting.

### 4. Review current PARS investment policy & investment options

#### **Discussion:**

Trustee Dickinson offered that he was uncomfortable with the lack of justification given for an amount in the fund. Trustee Cooley offered that the \$500,000 per year amount was justified by that is what was suggested as payments to CalPERS and should rather be invested with PARS as that fund allows more flexibility. Trustee Trustee Narum suggested sharing the City of Pleasanton's pension rate stabilization fund policy on how much should be saved and when to withdraw from the pension stabilization fund based on when the pension costs will begin to affect District operations.

#### **Recommendation to Board:**

Maintain the Moderately Conservative investment policy while borrowing relevant language from the City of Pleasanton's pension stabilization policy for the District.

### 5. Review Internal Controls

#### **Discussion:**

Michelle Matthes provided background on the Internal Controls and the current financial processes. Trustee Dickinson mentioned that he never saw this document before and if it was reviewed by the auditor (yes). He then suggested looking into expense programs to increase efficiency and further bolster internal controls. He also suggested direct deposit for Trustee payments, which was agreed by Trustees Bhat, Cooley, and Narum.

#### **Recommendation to Board:**

None

6. Review draft audit

**Discussion:**

Trustee Narum recommended a review of the District's post-employment checklists. Trustee Bhat seconded that recommendation, especially regarding electronic access.

7. Adjourn

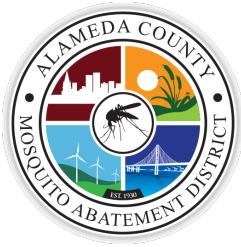
**4:59 P.M.**

**Respectfully submitted,**

Approved as written and/or corrected at the Finance Committee meeting held March 13<sup>th</sup>, 2019.

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Trustee \_\_\_\_\_  
Finance Committee Member



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**Ryan Clausnitzer**

*General Manager*

March 8<sup>th</sup>, 2019

**RE: ACMAD's 2019-20 Budget: First Draft**

Dear ACMAD Finance Committee,

Please accept the first draft of the 2019-2020 budget. Please note, some amounts are preliminary. For example, a 5% increase is assumed for our Insurance needs (VCJPA--unknown until May) and an 8% increase to Health, Life, and Dental rates (unknown until June).

With these estimates, I project a **surplus of \$702,495**. This surplus does not include cash carried over and unused capitol project funding. Adding those amounts and subtracting the amount necessary to operate from July to December leaves the District with a **\$1,200,117 surplus**. This is the amount that can be allocated to reserve accounts.

First, I propose adding an additional \$500,000 to our **pension rate stabilization fund**. This will complete the initial funding goal of \$1,500,000. Referencing the recently completed capital replacement program, I propose moving forward with the 4-year funding proposal which will fund current capital asset for 20 years. This requires a deposit of \$1,196,000 into the **repair and replace fund** and transferring \$51,332 from the VCJPA **property contingency fund** into our **capital reserve fund** (for non-capital large projects and new capital assets). This VCJPA fund is redundant, we also have a member contingency fund. To make up the difference between the after transferring our surplus into our pension stabilization fund, I propose transferring \$495,883 from our **operating reserve** into the repair and replace fund. That would still leave the operating reserve at 57% funded.

Thank you for your commitment this past year to put us in the strong financial position we find ourselves in today.

I am happy to answer any questions.

Sincerely,

Ryan Clausnitzer  
General Manager

Attachments: 19-20 budget, MOU contract analysis



Salaries 7/1/19 - 6/31/20

Date of hire	Position	2019/20 3.5% COLA	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)	
Jul-99	VS5	\$ 9,206.28	4%	\$ 368.25	\$ 9,574.53	12	\$ 114,894	\$ 574.47	\$ 23.94	
Mar-14	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	12	\$ 104,783	\$ 523.92	\$ 21.83	
Aug-18	Asso. VS1	\$ 6,665.40	0%	\$ -	\$ 6,665.40	1	\$ 6,665	\$ 33.33	\$ 1.39	
	Asso. VS2	\$ 6,779.25	0%	\$ -	\$ 6,779.25	6	\$ 40,676	\$ 203.38	\$ 8.47	
	Asso. VS3	\$ 7,120.80	0%	\$ -	\$ 7,120.80	5	\$ 35,604	\$ 178.02	\$ 7.42	
Apr-02	VB2	\$ 8,645.49	3%	\$ 259.36	\$ 8,904.85	12	\$ 106,858	\$ 534.29	\$ 22.26	
Nov-03	VB2	\$ 8,645.49	3%	\$ 259.36	\$ 8,904.85	12	\$ 106,858	\$ 534.29	\$ 22.26	
Feb-12	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	12	\$ 104,783	\$ 523.92	\$ 21.83	
Mar-02	RPA5	\$ 9,294.38	3%	\$ 278.83	\$ 9,573.21	12	\$ 114,879	\$ 574.39	\$ 23.93	
Jul-15	Mgr	\$ 13,310.56	0%	\$ -	\$ 13,310.56	12	\$ 159,727			
Sep-15	MCT5	\$ 7,842.52	0%	\$ -	\$ 7,842.52	2.5	\$ 19,606	\$ 98.03	\$ 4.08	
	VB1	\$ 8,234.64	0%	\$ -	\$ 8,234.64	9.5	\$ 78,229	\$ 391.15	\$ 16.30	
Jul-15	IT5	\$ 9,250.32	0%	\$ -	\$ 9,250.32	12	\$ 111,004	\$ 555.02	\$ 23.13	
Jul-15	LAB5	\$ 10,441.39	0%	\$ -	\$ 10,441.39	12	\$ 125,297	\$ 626.48	\$ 26.10	
Jul-91	Sup 5	\$ 10,442.54	5%	\$ 522.13	\$ 10,964.67	12	\$ 131,576	\$ 657.88	\$ 27.41	
Apr-16	Admin5	\$ 5,794.57	0%	\$ -	\$ 5,794.57	12	\$ 69,535	\$ 347.67	\$ 14.49	
Apr-14	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	12	\$ 104,783	\$ 523.92	\$ 21.83	
Sep-15	VB2	\$ 8,645.49	0%	\$ -	\$ 8,645.49	12	\$ 103,746	\$ 518.73	\$ 21.61	
May-15	VB1	\$ 8,234.64	0%	\$ -	\$ 8,234.64	10.5	\$ 86,464	\$ 432.32	\$ 18.01	
	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	1.5	\$ 13,098	\$ 65.49	\$ 2.73	
Feb-15	Mech 5	\$ 9,030.88	0%	\$ -	\$ 9,030.88	7.5	\$ 67,732	\$ 338.66	\$ 14.11	
	Mech 5	\$ 9,030.88	1%	\$ 90.31	\$ 9,121.19	4.5	\$ 41,045	\$ 205.23	\$ 8.55	
							<b>12 \$</b>	<b>1,847,842 \$</b>	<b>8,440.58</b>	

Seasonals:

Rate (ave)	#	Hours							
\$	18.00	9	1,000						
			\$162,000						
Unemployment	\$ 16,000.00		\$5,508.00						
			<b>\$167,508.00</b>						
CalPERS		Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments				
10.152%	Classic	\$ 1,173,401.41	\$ 119,123.71	\$ 192,789.00	\$ 311,912.71				
7.072%	Pepra	\$ 674,440.89	\$ 47,696.46	\$ 929	\$ 48,625.46				
		\$ 1,847,842.30			\$ 360,538.17				
						CalPERS Ret.	\$ 360,538		
						Seasonals	\$ 167,508		
						Subtotal	\$ 2,375,888		
						Mgr 457	\$ 12,000.00		
						Staff 457	\$ 8,441		
						Medicare tax	\$ 29,223		
						<b>Grand Total</b>	<b>\$ 2,425,551.63</b>		

<u>Employee</u>	CalPERS			Total Health Costs	Dental Rates		Life Ins.		Vision		SDI	Benefit Cost per person
	Plan Code	Health Rates 2019	Health Rates 2020 (est)		2019/20	Total Dental	Rates 2019/20	Total Life Insurance	Rates 2019/20	Total Vision		
	3753	1,997.45	2,157.25	24,928.18	251.93	3,023.16	9.25	111.00	33.01	396.12		28,458.46
	1041	768.25	829.71	9,587.76	94.06	1,128.72	9.25	111.00	13.40	160.80		10,988.28
	1041	768.25	829.71	9,587.76	251.93	3,023.16	9.25	111.00	13.40	160.80		12,882.72
	1043	1,997.45	2,157.25	24,928.18	251.93	3,023.16	9.25	111.00	33.01	396.12		28,458.46
	1041	768.25	829.71	9,587.76	251.93	3,023.16	9.25	111.00	13.40	160.80		12,882.72
	1041	768.25	829.71	9,587.76	94.06	1,128.72	9.25	111.00	13.40	160.80		10,988.28
	1043	1,997.45	2,157.25	24,928.18	251.93	3,023.16	9.25	111.00	33.01	396.12		28,458.46
	4503	1,997.45	2,157.25	24,928.18	251.93	3,023.16	9.25	111.00	33.01	396.12		28,458.46
	1041	768.25	829.71	9,587.76	94.06	1,128.72	9.25	111.00	13.40	160.80		10,988.28
	4542	1,536.50	1,659.42	19,175.52	161.05	1,932.60	9.25	111.00	20.81	249.72		21,468.84
	1042	1,536.50	1,659.42	19,175.52	161.05	1,932.60	9.25	111.00	20.81	249.72		21,468.84
	1062	1,536.50	1,659.42	19,175.52	251.93	3,023.16	9.25	111.00	20.81	249.72		22,559.40
	1041	768.25	829.71	9,587.76	94.06	1,128.72	9.25	111.00	13.40	160.80		10,988.28
	1041	768.25	829.71	9,587.76	94.06	1,128.72	9.25	111.00	13.40	160.80		10,988.28
	1041	768.25	829.71	9,587.76	94.06	1,128.72	9.25	111.00	13.40	160.80		10,988.28
	1041	768.25	829.71	9,587.76	94.06	1,128.72	9.25	111.00	13.40	160.80		10,988.28
	1043	2,027.64	2,189.85	25,304.95	251.93	3,023.16	9.25	111.00	33.01	396.12		28,835.23
<i>Subtotal</i>		21,541.19		268,834.05	2,995.96	35,951.52	157.25	1,887.00	348.08	4,176.96	18,478.42	329,327.95
.5% Admin Cost				1,344.17								1,344.17
<b><u>Staff Totals</u></b>				<b>270,178.22</b>		<b>35,951.52</b>		<b>1,887.00</b>		<b>4,176.96</b>	<b>18,478.42</b>	<b>330,672.12</b>



Annuitant	CalPERS				Dental 2019		Life Ins.	Total Life	Vision	SDI	Benefit Cost per person	
	Plan Code	Health Rates 2019	Health Rates 2020 (est)	Total Health Costs	Rates	Total Dental	Rates 2016/17	Ins. 2016/17	2018/19 Rates			Total Vision
	1141	323.74	349.64	4,040.28	-	1,500.00			33.01	396.12	5,936.40	
	3391	394.83	426.42	4,927.48	94.06	1,128.72			33.01	396.12	6,452.32	
	1041	768.25	829.71	9,587.76	94.06	1,128.72			33.01	396.12	11,112.60	
	1321	394.83	426.42	4,927.48	94.06	1,128.72			33.01	396.12	6,452.32	
	0	-	-	-	94.06	1,128.72			33.01	396.12	1,524.84	
	3322	720.82	778.49	8,995.83	161.05	1,932.60			33.01	396.12	11,324.55	
	1161	360.41	389.24	4,497.92	101.58	1,219.02			33.01	396.12	6,113.05	
	1042	1,536.50	1,659.42	19,175.52	161.05	1,932.60			33.01	202.80	21,310.92	
	3291	813.47	878.55	10,152.11	94.06	1,128.72			33.01	396.12	11,676.95	
	1321	394.83	426.42	4,927.48	-	1,500.00			33.01	396.12	6,823.60	
	3342	720.82	778.49	8,995.83	161.05	1,932.60			33.01	396.12	11,324.55	
	1142	647.48	699.28	8,080.55	161.05	1,932.60			33.01	396.12	10,409.27	
	1042	647.48	699.28	8,080.55	161.05	1,932.60			33.01	396.12	10,409.27	
	1032	1,375.98	1,486.06	17,172.23	161.05	1,932.60			33.01	396.12	19,500.95	
	1043	1,536.50	1,659.42	19,175.52	251.93	3,023.16			33.01	396.12	22,594.80	
<b>Subtotal</b>		<b>10,635.94</b>		<b>132,736.53</b>		<b>24,481.38</b>			<b>495.15</b>	<b>5,748.48</b>	<b>162,966.39</b>	
		.5% Admin Costs=		663.68							663.68	
<b>Annuitant Totals</b>				<b>133,400.21</b>		<b>24,481.38</b>				<b>5,748.48</b>	<b>163,630.07</b>	
<b>Grand Total</b>				<b>403,578.44</b>		<b>60,432.90</b>		<b>1,887.00</b>		<b>9,925.44</b>	<b>18,478.42</b>	<b>494,302.20</b>
												<b>494,302.20</b>

Account	BUDGET CATEGORY	staff	Budget 19/20	Budget 18-19	Budget 17-18	Actual 17-18	Actual 16-17	Budget 16-17
610001	<b>CLOTHING AND PERSONAL SUPPLIES (PURCHASED)</b>	MW	\$8,000	\$6,000	\$8,500	\$7,309	\$8,955	\$8,500
610011	<b>LAUNDRY SERVICE AND SUPPLIES (RENTED)</b>	MW	\$12,750	\$9,500	\$9,000	\$9,819	\$8,840	\$9,000
610021	<b>UTILITIES</b>		\$12,600	\$36,500				\$35,900
610021.1	Garbage (Waste Mgmt)	MM	\$4,000	\$3,500	\$3,000	\$3,167	\$3,410	\$2,400
610021.2	PG & E	MM	\$2,600	\$26,000	\$24,000	\$22,677	\$19,499	\$24,000
610021.3	Hayward Water & Sewage	MM	\$6,000	\$7,000	\$7,000	\$2,002	\$4,175	\$6,000
610022	<b>COMMUNICATIONS</b>		\$39,300	\$40,800				
610022.1	Telephone Service & Internet (Telepacific)	RF	\$9,900	\$14,400	\$14,000	\$15,119	\$12,412	\$13,800
610022.3	Website hosting	RF	\$2,400	\$2,400	\$1,200	\$216	\$903	\$850
610022.4	Cell phone service (Verizon)	MW/RF	\$20,000	\$18,000	\$17,000	\$16,284	\$6,962	\$9,000
610022.5	Microsoft Office 365	RF	\$5,000	\$4,000	\$4,000	\$0		
610022.6	Azure Server Hosting	RF	\$2,000	\$2,000		\$0		
610122	<b>MAINTENANCE STRUCTURES &amp; IMPROVEMENTS</b>		\$25,000	\$25,000				\$15,000
61022.1	Landscaping service	MW	\$5,000	\$5,000	\$3,600	\$3,540	\$5,095	\$3,600
61022.2	Facility Maintenance	MW	\$20,000	\$20,000	\$25,000	\$17,835	\$14,408	\$10,000
610141	<b>MAINTENANCE OF EQUIPMENT</b>	MW	\$35,000	\$35,000	\$45,000	\$43,585	\$27,051	\$45,000
610191	<b>TRANSPORTATION, TRAVEL, TRAINING, &amp; BOARD</b>		\$134,260	\$134,210				
610191.1	Fuel and GPS (WexMart)	MW	\$50,000	\$50,000	\$45,000	\$40,971	\$37,173	\$40,000
610191.3	Meetings, conferences, & travel	RC	\$35,000	\$35,000	\$35,000	\$33,372	\$26,116	\$35,000
610191.4	Board meeting expenses	RC	\$650	\$600	\$800	\$648	\$554	\$1,000
610191.5	Board payments in lieu	RC	\$18,900	\$18,900	\$16,800	\$13,900	\$12,400	\$16,800
610461.54	Board plaques and nameplates	RC	\$500	\$500	\$500	\$0	\$216	\$1,000
610461.53	Continuing Education fees	RC	\$4,210	\$4,210	\$4,210	\$0	\$2,141	\$4,000
610191.7	Staff Training (staff development/ college courses)	RC	\$25,000	\$25,000	\$55,000	\$42,439	\$46,443	\$80,000
610261	<b>PROFESSIONAL SERVICES</b>	x	\$169,320	\$190,620				
610261.1	Audit	MM	\$13,000	\$14,000	\$13,000	\$11,650	\$13,135	\$13,000
610261.2	Actuarial reports	MM/RC	\$700	\$4,000	\$5,500	\$700	\$1,300	\$3,000
610261.3	Helicopter service	JH	\$35,000	\$35,000	\$35,000		\$0	\$30,000
610261.4	Legal Services	RC	\$5,000	\$12,000	\$13,000	\$2,404	\$1,692	\$20,000
610261.5	Collaborative Research	EHS	\$5,000	\$5,000	\$5,000			\$5,000
610261.7	Tax collection service (SCI)	RC	\$33,000	\$32,000	\$35,000	\$32,366	\$32,372	\$35,000
610261.8	Payroll service (OnePoint)	MM	\$11,000	\$10,000	\$10,000	\$8,864		\$6,000
610261.9	Environmental consultant/ EcoAtlas	EC	\$25,000	\$25,000	\$15,000	\$0		\$5,000
610261.10	HR Services (RGS & other)	RC	\$10,000	\$15,000	\$15,000	\$11,431	\$13,675	\$25,000
610261.11	OPEB management (PFM)	RC	\$25,000	\$22,000	\$22,000	\$24,898	\$19,909	\$0
610261.12	Financial advising	RC	\$5,000	\$15,000	\$16,270	\$8,250		\$0
610261.13	Pre-employment physicals	RC	\$1,620	\$1,620	\$0	\$0		\$0

Account	BUDGET CATEGORY	staff	Budget 19/20	Budget 18-19	Budget 17-18	Actual 17-18	Actual 16-17	Budget 16-17
610351	<b>MEMBERSHIPS, DUES &amp; SUBSCRIPTIONS</b>		<b>\$22,155</b>	<b>\$21,402</b>		\$15,933	\$20,191	
	AMCA (sustaining membership)	EHS	\$4,000	\$2,500	\$4,000			\$4,000
	CSDA	RC	\$5,000	\$5,000	\$5,000			\$5,500
	ACSDA	RC		\$100	\$100			
	MVCAC	RC	\$12,000	\$12,000	\$12,000			\$12,000
	SOVE	RC		\$0	\$0			\$200
	LAFCo	RC	\$780	\$790	\$780			\$778
	ESA	EHS		\$150	\$150			\$172
	Misc (ACSDA, REHS, HAZWOPR, ESA, EMA, SOVE, AMA)	RC	\$375	\$862	\$100			\$285
610378	<b>INSURANCE - VCJPA</b>	RC	<b>\$125,880</b>	<b>\$122,471</b>		\$130,739		
610378.1	Employee Assistant Program	MM	\$880	\$880	\$880	\$654		
610378.2	UAS insurance	EHS		\$4,500	\$5,000			
610451	<b>COMMUNITY EDUCATION</b>	EC	<b>\$40,000</b>	<b>\$33,000</b>		\$64,109	\$40,222	
610461	<b>OPERATIONS</b>		<b>\$228,500</b>	<b>\$234,000</b>				
610461.1	Pesticides	JH	\$180,000	\$180,000	\$200,000	\$116,853	\$142,304	\$200,000
610461.2	Field supplies (dippers etc)	JH	\$2,500	\$2,500	\$2,200	\$1,307	\$344	\$1,000
610461.3	Sentinel Chickens	EHS	\$0	\$0	\$0	\$0	\$0	\$0
610461.4	Mosquitofish program	MW	\$3,500	\$4,000	\$6,000	\$2,663	\$3,202	\$4,000
610461.6	Spray equipment	MW	\$10,000	\$15,000	\$30,000	\$8,624	\$10,506	\$12,000
610461.7	Safety	MW	\$8,500	\$8,500	\$2,000	\$7,881		\$2,000
610461.51	Aerial Pool Survey	JH	\$20,000	\$20,000	\$20,000	\$33,908	\$16,954	\$17,000
610461.52	Permits	EC	\$4,000	\$4,000	\$100	\$6,893	\$3,232	\$3,000
620021	<b>HOUSEHOLD EXPENSES</b>	MW	<b>\$15,850</b>	<b>\$19,350</b>			\$17,373	\$5,000
620021.1	Janitorial service	MW	\$7,000	\$6,000	\$6,500	\$5,220		\$0
620021.2	Supplies (+ emergency)	MW	\$2,850	\$2,000	\$2,000	\$3,407		\$0
620021.3	Alarm service	RF	\$6,000	\$11,000	\$11,000	\$8,986		\$9,000
620021.4	Drinking water, emergency kit	MM/MW		\$350	\$510	\$488		\$480
620041	<b>OFFICE EXPENSES</b>		<b>\$14,000</b>	<b>\$15,100</b>		\$10,753	\$18,590	
	Office Supplies (2 copiers + \$5,000 supplies)	MM	\$1,200		\$10,000			\$20,000
	Postage + Meter	MM			\$2,500			\$2,000
	Pitney Bowes – postage meter rental	MM	\$0		\$550			\$400
620042	<b>INFORMATION TECHNOLOGY</b>	RF	<b>\$77,800</b>	<b>\$81,400</b>		\$71,236		
	Computers, supplies and software	RF	\$20,000	\$20,000	\$15,000		\$17,333	\$15,000
	3rd party IT consultant	RF	\$50,000	\$50,000	\$30,000		\$16,517	\$25,000
	Mapvision service fee	RF	\$7,800	\$7,800	\$27,800			
	Backhaul	RF	\$0	\$3,600	\$600			
620141	<b>LABORATORY SUPPLIES</b>		<b>\$137,000</b>	<b>\$118,148</b>	\$105,000	\$113,961		
620141.10	Mosquito and pathogen monitoring	EHS	\$98,000	\$86,000				
620141.11	Insecticide resistance	EHS	\$17,000	\$15,200				
620141.12	Research	EHS	\$22,000	\$16,948				
620261	<b>SMALL TOOLS AND INSTRUMENTS</b>	MW	<b>\$3,000</b>	<b>\$2,500</b>	\$8,500	\$8,376	\$2,513	\$2,500
	<b>Total</b>		<b>\$1,100,415</b>	<b>\$1,125,001</b>	<b>\$1,217,580</b>	<b>\$1,090,160</b>		<b>\$1,001,047</b>

Estimate of Cash Carryover from Fiscal Year 18/19 to 19/20

	debits	credits	balance
LAI & County Balance as of January 31 2019			\$ 2,858,677
February check batch #1	\$ 112,000		\$ 2,746,677
February check batch #2	\$ 132,000		\$ 2,614,677
Balance as of February 28 2019			\$ 2,515,061 <i>estimates below</i>
<i>March check batch #1</i>	\$ 115,000		\$ 2,400,061
<i>March check batch #2</i>	\$ 150,000		\$ 2,250,061
<i>Balance as of March 31 2019</i>			\$ 2,250,061
<i>April check batch #1</i>	\$ 150,000		\$ 2,100,061
<i>April check batch #2</i>	\$ 150,000		\$ 1,950,061
<i>Balance as of April 30 2019</i>			\$ 1,950,061
<i>Deposit</i>		1,900,000	
<i>May check batch #1</i>	\$ 150,000		\$ 3,700,061
<i>May check batch #2</i>	\$ 150,000		\$ 3,550,061
<i>Balance as of May 31 2019</i>			\$ 3,550,061
<i>June check batch #1</i>	\$ 175,000		\$ 3,375,061
<i>June check batch #2</i>	\$ 175,000		\$ 3,200,061
<i>Balance as of June 30 2019</i>			\$ 3,200,061
<b>Totals</b>	\$ 1,215,000	\$ 1,900,000	\$ 3,200,061
<i>Unused capital projects</i>			\$ 146,749
<b>Operational requirement (July-December)</b>			\$ 2,849,188
<b><u>Estimated Cash Carried Over</u></b>			\$ 497,622

**CAPITAL EXPENDITURES**

	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-20</b>
Computer Database	\$ 218,000			
Hardware (monitors & tablets)	\$ 10,000			
Board room expansion	\$ 40,000			
Lab equip	\$ 27,000			
<b>Total</b>	<b>\$ 295,000</b>			
				<b>Capital expenses not purchased</b>
Board room expansion		\$55,000		\$53,500
V21 Explorer replacement		\$35,000		\$2,038
V31 Lab Truck replacement		\$35,000		\$2,038
New Argo with trailer		\$35,000		\$35,000
Three UASs (application & surveillance)		\$46,000		\$16,863
ATV & Trailer		\$9,000		\$9,000
Smart board & library monitor		\$15,000		\$7,585
Server		\$10,000		\$10,000
<b>Total</b>		<b>\$240,000</b>		<b>\$131,948</b>
				<b>Capital expenses not purchased</b>
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
<b>Total</b>		<b>\$431,223</b>		<b>\$146,749</b>
<b>Capital Reserve</b> (new assets & non-capital projects)				
Treatment UAS				\$52,000
Waterproof UAS				\$11,000
Larvicide rig				\$17,000
Lab centrifuge				\$10,500
Exterior and interior painting				\$39,000
Interior Flooring				\$75,000
<b>Total</b>				<b>\$204,500</b>
<b>Repair and Replace</b> (replacement assets)				
V40 (Sarah)				\$40,000
V45 (Nick)				\$40,000
<b>Total</b>				<b>\$80,000</b>

<u>Fund</u>	<u>Target Level</u>	<u><sup>1</sup>Current Level</u>	<u>Transfers</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Property Contingency fund	\$0	\$51,332	-\$51,332	100%	0%
VCJPA Member Contingency fund	\$327,918	\$343,715	\$0	100%	105%
LAI--Operating Fund	NA	\$ 2,846,896	\$0	NA	NA
OPEB	NA	\$4,239,191	\$0	100%	100%
CalPERS Retirement Fund (2 years prior)	\$12,080,425	\$9,177,513	\$0	76%	76%
PARS: Pension Rate Stabilization	\$2,612,621	\$994,764	\$500,000	38%	57%
CAMP: Public Health Emergency	\$500,000	\$502,062	\$0	100%	100%
CAMP: Repair and Replace	\$4,319,711	\$511,823	\$1,196,000	12%	40%
CAMP: Operating reserve	\$2,442,161	\$1,893,291	-\$495,883	78%	57%
CAMP: Capital reserve	\$204,500	\$251,738	\$51,332	0%	148%
<b><u>TOTAL</u></b>			\$1,200,117		

<sup>1</sup> As of March 2019

## OUR GOALS FOR 2019-2020

Run financial models on future revenue and expenditure predictions

Transfer operating funds to an interest earning account

Reevaluate benefit packages during next memorandum of understanding via a 3rd party

Create a staff community outreach full-time position

Implement an electronic data, inventory, and service program for assets

Complete the integration of new adulticide hardware and software to existing spray unit

Research and deploy physical offsite backup plan for District data

Create dashboards and live data analyses of current and future data

Use drone to evaluate water accumulation on land surfaces

Evaluate adult mosquito abundance in catch basins

Evaluate efficacy of supplemental chemical attractants with adult mosquito traps

Conduct review of the ACMAD invasive Aedes response plan

Analyze the field operation's supervisor position and duties and succession planning

Enhance District relations and collaboration with regulatory agencies, wetland restoration groups, and land management agencies

Salaries 7/1/19 - 6/31/20

Date of hire	Position	2019/20 3.5% COLA	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)	
Jul-99	VS5	\$ 9,206.28	4%	\$ 368.25	\$ 9,574.53	12	\$ 114,894	\$ 574.47	\$ 23.94	
Mar-14	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	12	\$ 104,783	\$ 523.92	\$ 21.83	
Aug-18	Asso. VS1	\$ 6,665.40	0%	\$ -	\$ 6,665.40	1	\$ 6,665	\$ 33.33	\$ 1.39	
	Asso. VS2	\$ 6,779.25	0%	\$ -	\$ 6,779.25	6	\$ 40,676	\$ 203.38	\$ 8.47	
	Asso. VS3	\$ 7,120.80	0%	\$ -	\$ 7,120.80	5	\$ 35,604	\$ 178.02	\$ 7.42	
Apr-02	VB2	\$ 8,645.49	3%	\$ 259.36	\$ 8,904.85	12	\$ 106,858	\$ 534.29	\$ 22.26	
Nov-03	VB2	\$ 8,645.49	3%	\$ 259.36	\$ 8,904.85	12	\$ 106,858	\$ 534.29	\$ 22.26	
Feb-12	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	12	\$ 104,783	\$ 523.92	\$ 21.83	
Mar-02	RPA5	\$ 9,294.38	3%	\$ 278.83	\$ 9,573.21	12	\$ 114,879	\$ 574.39	\$ 23.93	
Jul-15	Mgr	\$ 13,310.56	0%	\$ -	\$ 13,310.56	12	\$ 159,727			
Sep-15	MCT5	\$ 7,842.52	0%	\$ -	\$ 7,842.52	2.5	\$ 19,606	\$ 98.03	\$ 4.08	
	VB1	\$ 8,234.64	0%	\$ -	\$ 8,234.64	9.5	\$ 78,229	\$ 391.15	\$ 16.30	
Jul-15	IT5	\$ 9,250.32	0%	\$ -	\$ 9,250.32	12	\$ 111,004	\$ 555.02	\$ 23.13	
Jul-15	LAB5	\$ 10,441.39	0%	\$ -	\$ 10,441.39	12	\$ 125,297	\$ 626.48	\$ 26.10	
Jul-91	Sup 5	\$ 10,442.54	5%	\$ 522.13	\$ 10,964.67	12	\$ 131,576	\$ 657.88	\$ 27.41	
Apr-16	Admin5	\$ 5,794.57	0%	\$ -	\$ 5,794.57	12	\$ 69,535	\$ 347.67	\$ 14.49	
Apr-14	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	12	\$ 104,783	\$ 523.92	\$ 21.83	
Sep-15	VB2	\$ 8,645.49	0%	\$ -	\$ 8,645.49	12	\$ 103,746	\$ 518.73	\$ 21.61	
May-15	VB1	\$ 8,234.64	0%	\$ -	\$ 8,234.64	10.5	\$ 86,464	\$ 432.32	\$ 18.01	
	VB2	\$ 8,645.49	1%	\$ 86.45	\$ 8,731.94	1.5	\$ 13,098	\$ 65.49	\$ 2.73	
Feb-15	Mech 5	\$ 9,030.88	0%	\$ -	\$ 9,030.88	7.5	\$ 67,732	\$ 338.66	\$ 14.11	
	Mech 5	\$ 9,030.88	1%	\$ 90.31	\$ 9,121.19	4.5	\$ 41,045	\$ 205.23	\$ 8.55	
							<b>12</b>	<b>\$ 1,847,842</b>	<b>\$ 8,440.58</b>	

Seasonals:

Rate (ave)	#	Hours	
\$ 18.00	18.00	9	1,000
			\$162,000
<b>Unemployment</b>	\$ 16,000.00		\$5,508.00
			<b>\$167,508.00</b>

CalPERS Ret.	\$ 360,538
Seasonals	\$ 167,508
<b>Subtotal</b>	<b>\$ 2,375,888</b>
Mgr 457	\$ 12,000.00
Staff 457	\$ 8,441
Medicare tax	\$ 29,223
<b>Grand Total</b>	<b>\$ 2,425,551.63</b>

CalPERS	Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments
10.152% Classic	\$ 1,173,401.41	\$ 119,123.71	\$ 192,789.00	\$ 311,912.71
7.072% Pepra	\$ 674,440.89	\$ 47,696.46	\$ 929	\$ 48,625.46
	\$ 1,847,842.30			<b>\$ 360,538.17</b>



Salaries 7/1/20 - 6/31/21

Date of hire	Position	2020/21 4%	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)	
Jul-99	VS5	\$ 9,574.53	4%	\$ 382.98	\$ 9,957.51	12	\$ 119,490	\$ 597.45	\$ 24.89	
Mar-14	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	12	\$ 108,975	\$ 544.87	\$ 22.70	
Aug-18	Asso. VS3	\$ 7,405.63	0%	\$ -	\$ 7,405.63	7	\$ 51,839	\$ 259.20	\$ 10.80	
	Asso. VS4	\$ 7,782.37	0%	\$ -	\$ 7,782.37	5	\$ 38,912	\$ 194.56	\$ 8.11	
Apr-02	VB2	\$ 8,991.31	3%	\$ 269.74	\$ 9,261.05	12	\$ 111,133	\$ 555.66	\$ 23.15	
Nov-03	VB2	\$ 8,991.31	3%	\$ 269.74	\$ 9,261.05	12	\$ 111,133	\$ 555.66	\$ 23.15	
Feb-12	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	12	\$ 108,975	\$ 544.87	\$ 22.70	
Mar-02	RPA5	\$ 9,666.16	3%	\$ 289.98	\$ 9,956.14	12	\$ 119,474	\$ 597.37	\$ 24.89	
Jul-15	Mgr	\$ 13,776.43	1%	\$ 137.76	\$ 13,914.20	12	\$ 166,970			
Sep-15	VB1	\$ 8,564.02	0%	\$ -	\$ 8,564.02	2.5	\$ 21,410	\$ 107.05	\$ 4.46	
	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	9.5	\$ 86,272	\$ 431.36	\$ 17.97	
Jul-15	IT5	\$ 9,620.33	1%	\$ 96.20	\$ 9,716.54	12	\$ 116,598	\$ 582.99	\$ 24.29	
Jul-15	LAB5	\$ 10,859.05	1%	\$ 108.59	\$ 10,967.64	12	\$ 131,612	\$ 658.06	\$ 27.42	
Jul-91	Sup 5	\$ 10,860.24	5%	\$ 543.01	\$ 11,403.25	12	\$ 136,839	\$ 684.20	\$ 28.51	
Apr-16	Admin5	\$ 6,026.35	0%	\$ -	\$ 6,026.35	9	\$ 54,237	\$ 271.19	\$ 11.30	
	Admin5	\$ 6,026.35	1%	\$ 60.26	\$ 6,086.62	3	\$ 18,260	\$ 91.30	\$ 3.80	
Apr-14	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	12	\$ 108,975	\$ 544.87	\$ 22.70	
Sep-15	VB2	\$ 8,991.31	0%	\$ -	\$ 8,991.31	2.5	\$ 22,478	\$ 112.39	\$ 4.68	
	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	9.5	\$ 86,272	\$ 431.36	\$ 17.97	
May-15	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	12	\$ 108,975	\$ 544.87	\$ 22.70	
Feb-15	Mech 5	\$ 9,392.12	1%	\$ 93.92	\$ 9,486.04	12	\$ 113,832	\$ 569.16	\$ 23.72	
							<b>12</b>	<b>\$ 1,942,660</b>	<b>\$ 8,878.45</b>	

Seasonals:

Rate (ave)	#	Hours				CalPERS Ret.	\$ 420,176
\$	18.00	9	1,000			Seasonals	\$ 167,508
			\$162,000			<b>Subtotal</b>	<b>\$ 2,530,344</b>
<b>Unemployment</b>	\$ 16,000.00		\$5,508.00			Mgr 457	\$ 12,000.00
			<b>\$167,508.00</b>			Staff 457	\$ 8,878
<b>CalPERS</b>		Wages	<b>Employer rate</b>	<b>Unfunded Liability Payment</b>	<b>Total PERS Payments</b>	Medicare tax	\$ 30,597
11.600%	<b>Classic</b>	\$ 1,223,349.33	\$ 141,908.52	\$ 222,000.00	\$ 363,908.52	<b>Grand Total</b>	<b>\$ 2,581,819.54</b>
7.600%	<b>Pepra</b>	\$ 719,310.24	\$ 54,667.58	\$ 1,600	\$ 56,267.58		
		\$ 1,942,659.56			<b>\$ 420,176.10</b>		

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

Date of hire	Position	2021/2022 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	\$ 11.80	
	Asso. VS5	\$ 8,496.67	0%	\$ -	\$ 8,496.67	5	\$ 42,483	\$ 212.42	\$ 8.85	
Apr-02	VB2	\$ 9,350.96	3%	\$ 280.53	\$ 9,631.49	12	\$ 115,578	\$ 577.89	\$ 24.08	
Nov-03	VB2	\$ 9,350.96	3%	\$ 280.53	\$ 9,631.49	12	\$ 115,578	\$ 577.89	\$ 24.08	
Feb-12	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61	
Mar-02	RPA5	\$ 10,052.80	3%	\$ 301.58	\$ 10,354.38	12	\$ 124,253	\$ 621.26	\$ 25.89	
Jul-15	Mgr	\$ 14,258.61	1%	\$ 142.59	\$ 14,401.19	12	\$ 172,814			
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	
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-16	Admin5	\$ 6,267.41	1%	\$ 62.67	\$ 6,330.08	12	\$ 75,961	\$ 379.81	\$ 15.83	
Apr-14	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61	
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	
							<b>12</b>	<b>\$ 2,026,431</b>	<b>\$ 9,268.08</b>	

Seasonals:

Rate (ave)	#	Hours				
\$ 18.00	9	1,000			CalPERS Ret.	\$ 464,176
		\$162,000			Seasonals	\$ 167,508
<b>Unemployment</b>	\$ 16,000.00	\$5,508.00			<b>Subtotal</b>	<b>\$ 2,658,115</b>
		<b>\$167,508.00</b>			Mgr 457	\$ 12,000.00
					Staff 457	\$ 9,268
<b>CalPERS</b>		Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments	Medicare tax
11.600% Classic		\$ 1,271,682.13	\$ 147,515.13	\$ 257,000.00	\$ 404,515.13	\$ 31,812
7.600% Pepra		\$ 754,749.11	\$ 57,360.93	\$ 2,300	\$ 59,660.93	
		\$ 2,026,431.24			<b>\$ 464,176.06</b>	
<b>Grand Total</b>						<b>\$ 2,711,195.50</b>

**Salary**

Salary only year 1	Salary only year 2	Salary only year 3
\$ 1,688,115.55	\$ 1,775,689.21	\$ 1,853,616.92

**CalPERS**

CalPERS Cost year 1	CalPERS Cost year 2	CalPERS Cost year 3
\$ 360,538.17	\$ 420,176.10	\$ 464,176.06

**Increases**

Salary	\$ 87,573.66	\$ 77,927.72
Pension	\$ 59,637.93	\$ 43,999.96

**Deferred Comp**

Year 1	Year 2	Year 3
\$ 8,440.58	\$ 8,878.45	\$ 9,268.08