

23187 Connecticut Street  
Hayward, CA 94545

T: (510) 783-7744  
F: (510) 783-3903

[acmad@mosquitoes.org](mailto:acmad@mosquitoes.org)

## Board of Trustees

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Kashef Qaadri

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### **San Leandro**

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### **Ryan Clausnitzer**

General Manager

## ACMAD Finance Committee

### Agenda

4:30 P.M-5:00 P.M. 4/8/2026

23187 Connecticut Street, Hayward, CA 94545 or

Join remotely via teleconference: <https://us02web.zoom.us/j/86990993094>

**All Trustees must attend the meeting in person unless a valid exception applies under existing Brown Act requirements.**

### **Committee Members:**

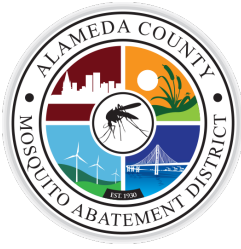
Preston Jordan, Chair

Eric Hentschke

Kashef Qaadri *from 1000 H. Street, Chula Vista, CA*

### **Topics:**

1. Roll call.
2. Public Comment. Chair Jordan invites any member of the public to speak at this time on any issue relevant to the district (each individual is limited to three minutes).
3. Approval of March 11<sup>th</sup>, 2026, meeting minutes. **(Action Required)**
4. Review 2<sup>nd</sup> draft of 2026-2027 ACMAD Budget (Information only)
5. Adjourn



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*General Manager*

## ACMAD Finance Committee

### Minutes

3/11/2026

23187 Connecticut Street, Hayward, CA 94545

### **Committee Members:**

Preston Jordan, Chair

Eric Hentschke

Kashef Qaadri

Cathy Roache

### **Topics:**

The Chair called the meeting to order at 3:46 P.M.

1. Trustees Jordan, Hentschke, Qaadri, and Roache were present at the District. Ryan Clausnitzer and Michelle Robles were present representing the District and recording the minutes.
2. Public Comment: None
3. Approval of April 9<sup>th</sup>, 2025, meeting minutes

**Motion:** Roache

**Second:** Qaadri

**Vote:** motion carries: unanimous

4. Review of Finance policies

**Discussion:** Staff reviewed the finance policy and fielding the following questions. Chair Jordan asked for clarification on whether GASB is implemented by the state (GASB standards are issued by the Governmental Accounting Standards Board and are adopted and implemented by governmental entities), and asked what would happen if there are more than four reserve accounts underfunded how it would be split (the District has four reserve accounts that are underfunded, if there were more than four we would split the surplus accordingly). Trustee Hentschke asked where the original policy documents originated (built and edited over time; the entire policy was rewritten in 2015 with the help of legal counsel). Chair Jordan asked the committee if there were any suggested policy changes (no). Trustee Qaadri asked if the District's spending levels are up to date (yes).

5. Review 1<sup>st</sup> draft of 2026-2027 ACMAD Budget

**Discussion:** After a presentation by the General Manager and Financial & HR Specialist, Chair Jordan mentioned that PG&E rate calculations are adjusting (yes, staff

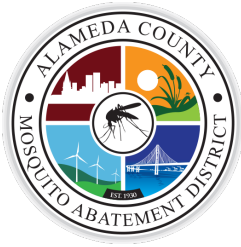
attended the semi-annual rates webinar to stay informed) and asked for confirmation that the Sterile Insect Technique (SIT) program was discussed at the Board meeting (yes). Trustee Qaadri asked for clarification on the square footage used for WALs treatments (~40 acres). Chair Jordan asked if the pesticide increase was due to Wolbachia (yes – Trustee Roache confirmed that Wolbachia is considered a pesticide). Trustee Qaadri asked for clarification regarding whether the District will have an initial deficit (yes; the District is projected to have a preliminary deficit of \$105,019. After accounting for cash carryover, reserve transfers from the prior year, the District estimates a surplus of \$691,767). Chair Jordan asked for clarification on where the CalPERS UAL payment is taken out of (#5102 – Contribution to retirement), asked whether the District’s PARS reimbursement is to help offset the premium (yes), and confirmed that the District’s UAL is expected to increase by just under \$50,000 from the prior year (yes). Chair Jordan asked why the Medicare and Social Security is increasing by 9% (the District is bringing on an additional seasonal this year) and asked for confirmation that the District is self-insured for unemployment (yes). Trustee Qaadri asked for clarification regarding the operations account going up 29% (the rollout of the SIT program, additional WALs treatments, and In2Care traps, and related materials). Chair Jordan clarified that many of these budget increases were due to the invasive *Aedes* (yes – enhanced services are being provided). Trustee Qaadri asked if *Aedes* activity is related to temperature (heat, irrigation patterns, and yard drains create cool areas that attract *Aedes* mosquitoes). Chair Jordan asked if the years listed on the Capital Asset Replacement Plan indicate when the asset should be replaced (yes – that is the recommended year for replacement; however, if the asset is still in good condition, it is not replaced solely because it is due). Chair Jordan noted that one of the Jeeps did not reach its full lifespan (correct – the Jeep had multiple mechanical issues, and Enterprise was able to locate three replacement Jeeps, which have been difficult to find in the past). Trustee Hentschke mentioned that there is some demand for right-and vehicles among mail carriers (yes – newer safety features are a factor, and seasonal employees present a higher insurance risk; the District aims to ensure safe and reliable vehicles).

6. Adjourn at: 4:43 PM

**Respectfully submitted,**

Approved as written and/or corrected at the Finance Committee meeting held 4/8/2026.

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



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April 8th, 2026

**RE: ACMAD's 2026-27 Budget: First Draft**

**Board of Trustees**

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**Dublin**

**Vice-President**

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General Manager

Dear ACMAD Board, please accept the first draft of the 2026/27 budget.

**Revenues:** The District projects a 6% revenue increase, driven by the approved increase to the benefit assessment from \$2.50 to \$2.90 per Single Family Equivalent (SFE), effective FY 2025/26. The board approved this adjustment at the June 11, 2025, meeting, and the District has incorporated it into the budget for the first time this fiscal year. The District also anticipates a modest increase in Sale of Property and Equipment and Miscellaneous revenue from the planned sale of one vehicle and three Argos.

**Salaries & Fringe Benefits** – Salaries will increase by 6%, consistent with the Board-approved MOU contract and Publicly Available Pay Schedule and including the hire of an additional seasonal employee. CalPERS employer contribution rates for Classic Members will decrease from 13.38% to 13.36%, and rates for PEPRA Members will decrease from 8.27% to 8.24%. Despite the lower contribution rates, the Unfunded Accrued Liability (UAL) payment will increase by \$49,053 compared to the prior year. Medicare and Social Security expenses will increase by 9% in alignment with the salary adjustments. Fringe Benefits will rise by 6%, primarily due to higher Kaiser premium rates. The District has assumed a 6% increase for 2027 health rates, with final rates expected in June.

**Staff Budget** – The overall staff budget will increase by 7%, with certain categories experiencing larger increases. Laundry services and supplies will increase by 10% due to the annual rate adjustment and a planned uniform replacement after 10 years. Utilities will increase by 28% due to anticipated rate increases for garbage and water services, as well as higher projected PG&E costs resulting from increased heater usage in the Fish Facility. The District anticipates a 5% increase in insurance (VCJPA), with preliminary and final premiums expected in April and June, respectively. Community education expenses will increase by 13% due to the District contracting with a new digital advertising company to improve targeted audience reach, enhanced search engine optimization (SEO) for the website, and expanded printed materials for *Aedes aegypti* outreach. Operation expenses will increase by 29% due to the implementation of the Sterile Insect Technique (SIT) mosquito program for invasive *Aedes*, expanded WALLS treatments, and the purchase of additional IN2Care traps and related materials.

**Capital:** Following the District's Capital Asset Replacement Plan, one vehicle, three Argos, and the HVAC systems are scheduled for repair and replacement in Fiscal Year 2026/27. No new assets are scheduled to be acquired.

**Reserves:** To offset increased pension costs, the District will transfer \$225,383 from the PARS Pension Rate Stabilization fund, equal to the interest earned in Fiscal Year 2024/25, to offset increased pension costs and lessen the impact on the General Fund.

Based on these estimates, after factoring in cash carryover, subtracting the amount required for operations from July through December, incorporating reserve transfers from prior years, and including the PARS reimbursement, the District anticipates a **surplus of \$363,101**, which will be distributed to reserve accounts according to reserve policies.

We are happy to answer any questions.

Sincerely,  
ACMAD Staff  
attachments:2026/27 budget & visuals

Alameda County Mosquito Abatement District  
Preliminary Budget - Fiscal Year 2026/27  
Summary: Revenue, Expenditures, and Reserve Allocations

	Budget 26/27	Year to year % budget change	Budget 25/26	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Budget 23/24	Actual 22/23	Budget 22/23
<b>REVENUES</b>										
Ad Valorem Property Taxes	\$ 3,452,462	4%	\$ 3,333,425	\$ 3,319,675	6%	\$ 3,125,578	\$ 3,205,216	\$ 2,842,050	\$ 3,005,363	\$ 2,755,397
Special Tax & Benefit Assessment	\$ 2,229,503	10%	\$ 2,022,546	\$ 2,009,409	-1%	\$ 2,019,779	\$ 2,002,521	\$ 2,008,405	\$ 1,999,781	\$ 1,981,814
Redevelopment	\$ 100,000	0%	\$ 100,000	\$ 521,320	421%	\$ 100,000	\$ 506,903	\$ -	\$ 456,130	\$ -
Interest earned (restricted fund interest NOT included as revenue)	\$ 20,000	0%	\$ 20,000	\$ 464,587	2223%	\$ 20,000	\$ 494,404	\$ 20,000	\$ 288,784	\$ 20,000
Sale of Property and Equipment & Misc.	\$ 20,000	33%	\$ 15,000	\$ 71,087	42%	\$ 50,000	\$ 40,617	\$ 5,000	\$ 12,304	\$ 2,500
Reimbursement from OPEB: Retiree Health Benefits/ fees	\$ 156,581	2%	\$ 153,339	\$ 150,524	-5%	\$ 158,398	\$ 142,690	\$ 158,348	\$ 135,592	\$ 140,946
Reimbursement from Pension Rate Stabilization Fund	\$ 225,383	5%	\$ 214,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursement from VCJPA: Member Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenue (see figure 1)</b>	<b>\$ 6,203,929</b>	<b>6%</b>	<b>\$ 5,859,253</b>	<b>\$ 6,536,602</b>	<b>19%</b>	<b>\$ 5,473,754</b>	<b>\$ 6,392,351</b>	<b>\$ 5,033,804</b>	<b>\$ 5,897,954</b>	<b>\$ 4,900,658</b>
<b>EXPENDITURES</b>										
Salaries (including deferred comp.& trustee in lieu payments)	\$ 3,284,676	6%	\$ 3,102,362	\$ 2,494,062	-11%	\$ 2,790,251	\$ 2,494,062	\$ 2,462,469	\$ 2,318,987	\$ 2,371,703
CalPERS Retirement	\$ 809,709	8%	\$ 748,174	\$ 550,198	-16%	\$ 651,597	\$ 550,198	\$ 553,955	\$ 525,487	\$ 534,559
Medicare & Social Security	\$ 52,929	9%	\$ 48,758	\$ 33,316	-28%	\$ 46,366	\$ 33,316	\$ 40,292	\$ 33,692	\$ 38,763
Fringe Benefits	\$ 785,997	6%	\$ 739,477	\$ 609,707	-11%	\$ 683,132	\$ 609,707	\$ 605,491	\$ 604,258	\$ 564,969
<b>Total Salaries, Retirement, &amp; Benefits (pgs. 2,3) (see figure 3)</b>	<b>\$ 4,933,311</b>	<b>6%</b>	<b>\$ 4,638,771</b>	<b>\$ 3,687,283</b>	<b>-12%</b>	<b>\$ 4,171,345</b>	<b>\$ 3,687,283</b>	<b>\$ 3,662,207</b>	<b>\$ 3,482,424</b>	<b>\$ 3,509,995</b>
Service & Supplies (Clothing & Personal supplies)	\$ 9,000	0%	\$ 9,000	\$ 5,265	-45%	\$ 9,500	\$ 5,152	\$ 9,000	\$ 7,518	\$ 9,000
Service & Supplies (Laundry services & supplies)	\$ 19,360	10%	\$ 17,600	\$ 15,480	-3%	\$ 16,000	\$ 14,404	\$ 13,000	\$ 12,853	\$ 13,000
Utilities	\$ 33,700	28%	\$ 26,300	\$ 24,086	-7%	\$ 26,000	\$ 20,059	\$ 23,700	\$ 19,416	\$ 21,700
Small tools and instruments	\$ 2,000	-20%	\$ 2,500	\$ 1,365	-55%	\$ 3,000	\$ 1,645	\$ 3,000	\$ 2,120	\$ 3,000
Maintenance (Landscaping & Facility)	\$ 24,500	-9%	\$ 27,000	\$ 20,386	-32%	\$ 30,000	\$ 20,777	\$ 30,000	\$ 18,062	\$ 30,000
Maintenance (Equipment)	\$ 25,000	0%	\$ 25,000	\$ 28,920	3%	\$ 28,000	\$ 31,326	\$ 30,000	\$ 36,210	\$ 30,000
Transportation, travel, training, & board	\$ 109,430	-4%	\$ 114,525	\$ 123,545	8%	\$ 114,525	\$ 129,999	\$ 127,990	\$ 133,125	\$ 119,840
Professional services	\$ 112,510	-12%	\$ 128,080	\$ 108,489	-32%	\$ 160,600	\$ 99,674	\$ 122,950	\$ 93,115	\$ 152,200
Memberships, dues, & subscriptions.	\$ 41,000	2%	\$ 40,000	\$ 38,952	34%	\$ 29,000	\$ 22,114	\$ 27,000	\$ 24,594	\$ 37,000
Insurance - VCJPA	\$ 243,105	5%	\$ 231,529	\$ 196,831	-3%	\$ 203,198	\$ 209,342	\$ 211,959	\$ 177,963	\$ 179,436
Community education	\$ 56,500	13%	\$ 50,000	\$ 57,197	4%	\$ 55,000	\$ 37,729	\$ 53,000	\$ 28,194	\$ 55,000
Operations	\$ 392,500	29%	\$ 304,000	\$ 297,510	3%	\$ 287,500	\$ 304,478	\$ 261,500	\$ 120,639	\$ 227,500
Household expenses	\$ 23,200	0%	\$ 23,200	\$ 21,734	-4%	\$ 22,700	\$ 20,057	\$ 21,350	\$ 18,517	\$ 19,950
Office expenses	\$ 9,500	0%	\$ 9,500	\$ 13,510	35%	\$ 10,000	\$ 9,975	\$ 13,000	\$ 7,248	\$ 12,000
Information Technology/ Communication	\$ 141,988	0%	\$ 141,988	\$ 96,178	-23%	\$ 125,500	\$ 81,051	\$ 104,000	\$ 97,711	\$ 107,400
Laboratory	\$ 135,800	0%	\$ 135,800	\$ 135,143	4%	\$ 130,000	\$ 139,128	\$ 140,000	\$ 106,784	\$ 132,500
<b>Total Staff Budget (pg. 4) (see figure 4)</b>	<b>\$ 1,379,093</b>	<b>7%</b>	<b>\$ 1,286,022</b>	<b>\$ 1,184,591</b>	<b>-5%</b>	<b>\$ 1,250,523</b>	<b>\$ 1,146,910</b>	<b>\$ 1,191,449</b>	<b>\$ 904,069</b>	<b>\$ 1,149,526</b>
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 48,000	\$ -	\$ 46,000	\$ -
<b>Total Expenditures (see figure 2)</b>	<b>\$ 6,312,404</b>	<b>7%</b>	<b>\$ 5,924,793</b>	<b>\$ 4,871,874</b>	<b>-11%</b>	<b>\$ 5,461,868</b>	<b>\$ 4,834,193</b>	<b>\$ 4,901,656</b>	<b>\$ 4,386,493</b>	<b>\$ 4,705,521</b>
<b>PRELIMINARY SURPLUS (DEFICIT)</b>	<b>\$ (108,475)</b>		<b>\$ (65,540)</b>	<b>\$ 1,664,728</b>		<b>\$ 11,886</b>	<b>\$ 1,558,158</b>	<b>\$ 132,148</b>	<b>\$ 1,511,461</b>	<b>\$ 195,136</b>
<b>CASH CARRIED OVER (pg. 5)</b>	<b>\$ 471,576</b>		<b>\$ 601,520</b>			<b>\$ 847,885</b>		<b>\$ 1,081,183</b>		<b>\$ 882,264</b>
<b>SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS</b>	<b>\$ 363,101</b>		<b>\$ 535,979</b>			<b>\$ 859,771</b>		<b>\$ 1,188,331</b>		<b>\$ 1,077,400</b>
<b>RESERVE ACCOUNT ALLOCATIONS</b>										
	Transfers		Transfers	Actual 24/25		Budget 24/25	Actual 23/24	Budget 23/24	Actual 22/23	Budget 22/23
VCJPA Member Contingency Fund	\$ 94,623		\$ 94,781			\$ -	\$ (43,103)	\$ (4,351)	\$ (43,103)	\$ (43,103)
PARS: Pension Rate Stabilization	\$ 94,623		\$ 94,781	\$ -		\$ 214,943	\$ 269,350	\$ 297,083	\$ 269,350	\$ 269,350
CA CLASS: Public Health Emergency Fund	\$ (15,390)		\$ (29,274)	\$ (43,636)		\$ (43,636)	\$ (26,732)	\$ (41,085)	\$ (26,732)	\$ (26,732)
CA CLASS: Repair and Replace Fund (pg. 7)	\$ 94,623		\$ 94,781	\$ 203,815		\$ 203,815	\$ 537,912	\$ 866,684	\$ 537,912	\$ 510,179
CA CLASS: District Contingency Fund	\$ 94,623		\$ 94,781	\$ -		\$ -	\$ -	\$ -	\$ -	\$ 27,733
CAMP: New Asset & Large Project Fund	\$ -		\$ 186,131	\$ 484,649		\$ 484,649	\$ 70,009	\$ 70,000	\$ 70,009	\$ 339,974
<b>Total reserve allocations (pg. 7) (see figure 5)</b>	<b>\$ 363,101</b>		<b>\$ 535,979</b>	<b>\$ 644,828</b>		<b>\$ 859,771</b>	<b>\$ 807,436</b>	<b>\$ 1,188,331</b>	<b>\$ 807,436</b>	<b>\$ 1,077,400</b>
<b>SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS</b>	<b>\$ -</b>		<b>\$ -</b>			<b>\$ -</b>		<b>\$ -</b>		<b>\$ -</b>

Alameda County Mosquito Abatement District  
Personnel Salaries - July 1, 2026 - June 30, 2027

Date of hire	Position	2026-27	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS3	\$ 12,587.56	5%	\$ 629.38	\$ 13,216.94	12	\$ 158,603	\$ 793.02	\$ 33.04
Mar-14	VB2	\$ 11,820.80	2%	\$ 236.42	\$ 12,057.22	12	\$ 144,687	\$ 723.43	\$ 30.14
Aug-18	VS1	\$ 11,373.72	1%	\$ 113.74	\$ 11,487.46	1	\$ 11,487	\$ 57.44	\$ 28.72
	VS2	\$ 11,964.16	1%	\$ 119.64	\$ 12,083.80	11	\$ 132,922	\$ 664.61	\$ 30.21
Apr-02	VB2	\$ 11,820.80	4%	\$ 472.83	\$ 12,293.63	8	\$ 98,349	\$ 491.75	\$ 30.73
		\$ 11,820.80	5%	\$ 591.04	\$ 12,411.84	4	\$ 49,647	\$ 248.24	\$ 31.03
Nov-03	VB2	\$ 11,820.80	4%	\$ 472.83	\$ 12,293.63	12	\$ 147,524	\$ 737.62	\$ 30.73
Mar-02	RPA5	\$ 15,364.14	4%	\$ 614.57	\$ 15,978.71	8	\$ 127,830	\$ 639.15	\$ 39.95
		\$ 15,364.14	5%	\$ 768.21	\$ 16,132.35	4	\$ 64,529	\$ 322.65	\$ 40.33
Jul-15	Mgr	\$ 20,615.36	2%	\$ 412.31	\$ 21,027.67	12	\$ 252,332		
Sep-15	VB2	\$ 11,820.80	2%	\$ 236.42	\$ 12,057.22	12	\$ 144,687	\$ 723.43	\$ 30.14
Jul-15	IT5	\$ 13,764.67	2%	\$ 275.29	\$ 14,039.96	12	\$ 168,480	\$ 842.40	\$ 35.10
Nov-19	VB2	\$ 11,820.80	1%	\$ 118.21	\$ 11,939.01	12	\$ 143,268	\$ 716.34	\$ 29.85
Jul-15	LAB5	\$ 15,672.96	2%	\$ 313.46	\$ 15,986.42	12	\$ 191,837	\$ 959.19	\$ 39.97
Jul-91	Sup 5	\$ 15,517.79	6%	\$ 931.07	\$ 16,448.86	2	\$ 32,898	\$ 164.49	\$ 41.12
Jul-20	PEO5	\$ 12,383.13	1%	\$ 123.83	\$ 12,506.96	12	\$ 150,084	\$ 750.42	\$ 31.27
Dec-22	MCT5	\$ 10,722.92	0%	\$ -	\$ 10,722.92	5	\$ 53,615	\$ 268.07	\$ 26.81
	VB1	\$ 11,259.04	0%	\$ -	\$ 11,259.04	7	\$ 78,813	\$ 394.07	\$ 28.15
Apr-16	FHS5	\$ 14,355.12	2%	\$ 287.10	\$ 14,642.22	12	\$ 175,707	\$ 878.53	\$ 36.61
Sep-15	VB2	\$ 11,820.80	2%	\$ 236.42	\$ 12,057.22	12	\$ 144,687	\$ 723.43	\$ 30.14
Jan-23	VB1	\$ 11,259.04	0%	\$ -	\$ 11,259.04	12	\$ 135,108	\$ 675.54	\$ 28.15
Feb-15	Mech 5	\$ 12,347.74	2%	\$ 246.95	\$ 12,594.69	12	\$ 151,136	\$ 755.68	\$ 31.49
Apr-25	CL3	\$ 10,722.92	0%	\$ -	\$ 10,722.92	9	\$ 96,506	\$ 482.53	\$ 26.81
	CL4	\$ 11,259.04	0%	\$ -	\$ 11,259.04	3	\$ 33,777	\$ 168.89	\$ 28.15
Jul-25	AVS2	\$ 9,272.17	0%	\$ -	\$ 9,272.17	6	\$ 55,633	\$ 278.17	\$ 23.18
	AVS3	\$ 9,736.12	0%	\$ -	\$ 9,736.12	6	\$ 58,417	\$ 292.08	\$ 24.34
	Sup 1	\$ 12,766.52	0%	\$ -	\$ 12,766.52	6	\$ 76,599	\$ 383.00	\$ 31.92
	Sup 2	\$ 13,404.85	0%	\$ -	\$ 13,404.85	6	\$ 80,429	\$ 402.15	\$ 33.51
							\$ 3,159,590	\$ 14,536.29	

**Seasonals:**

Rate (ave)	#	Hours	
\$	25.00	3	1,000
			\$75,000

<b>Unemployment</b>	\$ 12,000.00	\$2,550.00
		<b>\$77,550.00</b>

**Trustee in Lieu:**

Annual cost:	\$ 18,000.00
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Salary	\$ 3,159,590.06
CalPERS Ret.	\$ 809,709.04
Seasonals	\$77,550.00
Trustees	\$18,000.00
<b>Subtotal</b>	<b>\$ 4,064,849.10</b>
Mgr 457	\$ 12,000.00
Mgr Vehicle All.	\$ 3,000.00
Staff 457	\$ 14,536.29
Medicare tax	\$ 47,162.56
Social Security	\$ 5,766.00
<b>Grand Total</b>	<b>\$ 4,147,313.95</b>

CalPERS		Wages		Employer rate		UAL Payment (Classic & PEPRA)		Total PERS Payments	
13.36%	Classic	\$ 1,436,715.24	\$	191,945.16					
8.24%	PEPRA	\$ 1,722,874.82	\$	141,964.88	\$	475,799.00	\$	809,709.04	

Alameda County Mosquito Abatement District  
Fringe Benefits - Fiscal Year 2026/27

**Active Employees**

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
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5251	1,168.86	1,238.99	14,447.11	258.23	3,098.76	6.11	73.32	29.38	352.56		17,971.75
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5253	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5252	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5252	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5332	2,337.72	2,477.98	28,894.22	96.41	1,156.92	6.11	73.32	11.92	143.04		30,267.50
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
Subtotal	45,351.80		560,548.25	3,727.93	44,735.16	122.20	1,466.40	428.54	5,142.48	41,074.67	652,966.96
.08% Admin Cost			448.44								448.44
<b>Staff Totals</b>			<b>560,996.69</b>		<b>44,735.16</b>		<b>1,466.40</b>		<b>5,142.48</b>	<b>41,074.67</b>	<b>653,415.40</b>

**Retired Employees**

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
	-	-	-	96.41	1,156.92			18.52	222.24		1,379.16
6611	584.70	619.78	7,226.89	96.41	1,156.92			11.92	143.04		8,526.85
6642	1,169.40	1,239.56	14,453.78	165.08	1,980.96			18.52	222.24		16,656.98
6611	584.70	619.78	7,226.89	96.41	1,156.92			11.92	143.04		8,526.85
5361	343.08	363.66	4,240.47	165.08	1,980.96			18.52	222.24		6,443.67
5361	343.08	363.66	4,240.47	96.41	1,156.92			11.92	143.04		5,540.43
151	448.28	475.18	5,540.74	96.41	1,156.92			11.92	143.04		6,840.70
6612	1,169.40	1,239.56	14,453.78	165.08	1,980.96			18.52	222.24		16,656.98
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
	7,387.28		91,306.78		19,651.32			195.84	2,350.08		113,308.18
.08% Admin Costs=			73.05								73.05
<b>Annuitant Totals</b>			<b>91,379.83</b>		<b>19,651.32</b>				<b>2,350.08</b>		<b>113,381.23</b>
										Medicare Part B Reimbursement	<b>19,200.00</b>
<b>Grand Total</b>			<b>652,376.51</b>		<b>64,386.48</b>		<b>1,466.40</b>		<b>7,492.56</b>	<b>41,074.67</b>	<b>785,996.62</b>

Alameda County Mosquito Abatement District  
Staff Budget - Fiscal Year 2026/27

A/C #	BUDGET CATEGORY	staff	Budget 26/27	% change	Budget 25/26	% change	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Actual 22/23
<b>SERVICE AND SUPPLIES</b>											
5201	Clothing and personal supplies (purchased)	MW	\$ 9,000	0%	\$ 9,000	-5%	\$ 5,265	-45%	\$ 9,500	\$ 5,152	\$ 7,518
5202	Laundry service and supplies (rented)	MW	\$ 19,360	10%	\$ 17,600	10%	\$ 15,480	-3%	\$ 16,000	\$ 14,404	\$ 12,853
<b>UTILITIES</b>											
5301	Garbage (Waste Mgmt)	MR	\$ 4,500	5%	\$ 4,300	8%	\$ 4,217	5%	\$ 4,000	\$ 4,072	\$ 3,373
5302	PG & E	MR/ MW	\$ 25,000	39%	\$ 18,000	0%	\$ 16,035	-11%	\$ 18,000	\$ 12,942	\$ 12,673
5303	Hayward Water & Sewage	MR	\$ 4,200	5%	\$ 4,000	0%	\$ 3,834	-4%	\$ 4,000	\$ 3,045	\$ 3,370
5401	<b>SMALL TOOLS AND INSTRUMENTS</b>	MW	\$ 2,000	-20%	\$ 2,500	-17%	\$ 1,365	-55%	\$ 3,000	\$ 1,645	\$ 2,120
<b>MAINTENANCE</b>											
5501	Landscaping service	MW	\$ 4,500	0%	\$ 4,500	-10%	\$ 3,288	-34%	\$ 5,000	\$ 3,492	\$ 2,988
5502	Facility Maintenance	MW	\$ 20,000	-11%	\$ 22,500	-10%	\$ 17,098	-32%	\$ 25,000	\$ 17,285	\$ 15,074
5503	Maintenance of equipment	MW	\$ 25,000	0%	\$ 25,000	-11%	\$ 28,920	3%	\$ 28,000	\$ 31,326	\$ 36,210
<b>TRANSPORTATION, TRAVEL, TRAINING, &amp; BOARD</b>											
5601	Fuel and GPS (WexMart)	MW/MR	\$ 50,000	-9%	\$ 55,000	0%	\$ 55,726	1%	\$ 55,000	\$ 60,823	\$ 60,798
5602	Meetings, conferences, & travel	RC	\$ 40,000	0%	\$ 40,000	0%	\$ 50,051	25%	\$ 40,000	\$ 43,803	\$ 51,432
5603	Board meeting expenses	RC	\$ 900	-5%	\$ 950	0%	\$ 605	-36%	\$ 950	\$ 1,239	\$ 698
5605	Board plaques and nameplates	RC	\$ 180	-20%	\$ 225	0%	\$ 160	-29%	\$ 225	\$ 221	\$ 221
5606	Continuing Education fees	RC	\$ 3,350	0%	\$ 3,350	0%	\$ 4,773	42%	\$ 3,350	\$ 6,868	\$ 240
5607	Staff Training (staff dev./ college courses)	RC	\$ 15,000	0%	\$ 15,000	0%	\$ 12,230	-18%	\$ 15,000	\$ 9,545	\$ 4,936
<b>PROFESSIONAL SERVICES</b>											
5701	Audit	MR	\$ 21,100	17%	\$ 18,000	17%	\$ 15,840	3%	\$ 15,400	\$ 15,275	\$ 14,650
5702	Actuarial reports	MR	\$ 3,600	181%	\$ 1,280	-65%	\$ 3,850	4%	\$ 3,700	\$ 1,200	\$ 3,700
5704	Legal Services	RC	\$ 5,000	-17%	\$ 6,000	-25%	\$ 1,278	-84%	\$ 8,000	\$ 7,312	\$ 7,932
5706	Tax collection service (SC1)	RC	\$ 39,000	0%	\$ 39,000	0%	\$ 38,122	-2%	\$ 39,000	\$ 37,567	\$ 37,642
5707	Payroll service (OnePoint)	MR	\$ 10,000	0%	\$ 10,000	0%	\$ 9,412	-6%	\$ 10,000	\$ 8,998	\$ 8,816
5708	Environmental consultant/ EcoAtlas	EC	\$ 5,000	-81%	\$ 26,000	-9%	\$ 14,215	-50%	\$ 28,700	\$ 2,801	\$ -
5709	HR Services (RGS & other)	RC	\$ 4,000	-20%	\$ 5,000	0%	\$ 2,397	-52%	\$ 5,000	\$ 4,163	\$ -
5710	OPEB management (PFM & US Bank)	RC	\$ 24,000	9%	\$ 22,000	-12%	\$ 22,895	-8%	\$ 25,000	\$ 21,113	\$ 19,565
5711	Financial advising	RC	\$ -	#DIV/0!	\$ -	-100%	\$ -	-100%	\$ 25,000	\$ -	\$ -
5712	Pre-employment physicals	RC	\$ 810	1%	\$ 800	0%	\$ 480	-40%	\$ 800	\$ 1,245	\$ 810
5801	<b>MEMBERSHIPS, DUES &amp; SUBSCRIPTIONS</b>	RC	\$ 41,000	3%	\$ 40,000	38%	\$ 38,952	34%	\$ 29,000	\$ 22,114	\$ 24,594
5802	<b>INSURANCE - VCJPA</b>	RC	\$ 243,105	5%	\$ 231,529	14%	\$ 196,831	-3%	\$ 203,198	\$ 209,342	\$ 176,982
5901	<b>COMMUNITY EDUCATION</b>	EC	\$ 56,500	13%	\$ 50,000	-9%	\$ 57,197	4%	\$ 55,000	\$ 37,729	\$ 28,194
<b>OPERATIONS</b>											
6101	Pesticides	JH	\$ 320,000	39%	\$ 230,000	10%	\$ 243,897	16%	\$ 210,000	\$ 259,814	\$ 92,820
6102	Field supplies (dippers etc)	JH	\$ 2,000	0%	\$ 2,000	0%	\$ 1,205	-40%	\$ 2,000	\$ 1,199	\$ 999
6103	Mosquitofish program	MW	\$ 4,000	-20%	\$ 5,000	-33%	\$ 6,144	-18%	\$ 7,500	\$ 1,482	\$ 2,119
6104	Spray equipment	MW	\$ 7,000	-7%	\$ 7,500	-6%	\$ 2,946	-63%	\$ 8,000	\$ 5,586	\$ 1,513
6105	Safety	MW	\$ 10,500	5%	\$ 10,000	18%	\$ 10,263	21%	\$ 8,500	\$ 11,729	\$ 6,725
6106	Aerial Pool Survey	RF	\$ 25,000	0%	\$ 25,000	0%	\$ 23,285	-7%	\$ 25,000	\$ 23,285	\$ 15,100
6107	Permits	EC	\$ 1,500	-25%	\$ 2,000	-50%	\$ 5,384	35%	\$ 4,000	\$ 1,383	\$ 1,363
6108	Helicopter service	JH	\$ 15,000	0%	\$ 15,000	0%	\$ 4,386	-71%	\$ 15,000	\$ -	\$ -
6109	Drone	EHS	\$ 7,500	0%	\$ 7,500	0%	\$ -	-100%	\$ 7,500	\$ -	\$ -
<b>HOUSEHOLD EXPENSES</b>											
6201	Janitorial service	MW	\$ 9,000	0%	\$ 9,000	6%	\$ 6,780	-20%	\$ 8,500	\$ 5,646	\$ 7,294
6202	Supplies (+ emergency)	MW	\$ 3,200	0%	\$ 3,200	0%	\$ 2,863	-11%	\$ 3,200	\$ 2,679	\$ 2,023
6203	Alarm service	RF	\$ 11,000	0%	\$ 11,000	0%	\$ 12,091	10%	\$ 11,000	\$ 11,732	\$ 9,200
6301	<b>OFFICE EXPENSES</b>	MR	\$ 9,500	0%	\$ 9,500	-5%	\$ 13,510	35%	\$ 10,000	\$ 9,975	\$ 7,248
<b>IT/ COMMUNICATIONS</b>											
6401	IT Expenses	RF	\$ 106,000	0%	\$ 106,000	18%	\$ 71,123	-21%	\$ 90,000	\$ 56,098	\$ 71,063
6402	Telephone Service & Internet	RF	\$ 11,000	0%	\$ 11,000	0%	\$ 9,292	-16%	\$ 11,000	\$ 9,509	\$ 8,753
6403	Website hosting	RF	\$ 2,988	0%	\$ 2,988	0%	\$ 2,988	0%	\$ 3,000	\$ 2,988	\$ 2,400
6404	Cell phone service	RF	\$ 15,000	0%	\$ 15,000	0%	\$ 10,425	-31%	\$ 15,000	\$ 10,356	\$ 12,871
6405	Microsoft Office 365	RF	\$ 7,000	0%	\$ 7,000	8%	\$ 2,350	-64%	\$ 6,500	\$ 2,100	\$ 2,611
<b>LABORATORY</b>											
6501	Mosquito and pathogen monitoring	EHS	\$ 126,000	0%	\$ 126,000	26%	\$ 126,688	27%	\$ 100,000	\$ 123,050	\$ 74,530
6502	Insecticide resistance	EHS	\$ 1,800	0%	\$ 1,800	-64%	\$ -	-100%	\$ 5,000	\$ 1,692	\$ 8,226
6503	Research	EHS	\$ 8,000	0%	\$ 8,000	-68%	\$ 8,455	-66%	\$ 25,000	\$ 14,386	\$ 24,028
<b>Total</b>			<b>\$ 1,379,093</b>	<b>7%</b>	<b>\$ 1,286,022</b>	<b>3%</b>	<b>\$ 1,184,591</b>	<b>-5%</b>	<b>\$ 1,250,523</b>	<b>\$ 1,146,910</b>	<b>\$ 904,069</b>

Alameda County Mosquito Abatement District  
 Estimated Cash Carryover (FY 25/26 - FY 26/27)

Estimated Cash Carryover (FY 25/26 - FY 26/27)	debits	credits	balance
LAIF, Operational Fund, County, and Five Star Balances as of January 31, 2026			\$ 5,091,864
February check batch #1	\$ 187,613		\$ 4,904,251
February check batch #2	\$ 266,367		\$ 4,637,884
Balance as of February 28, 2026			\$ 4,991,927 <i>estimates below</i>
March check batch #1	\$ 189,914		\$ 4,802,013
<i>March check batch #2</i>	\$ 286,885		\$ 4,515,128
Balance as of March 31, 2026			\$ 4,270,108
April check batch #1	\$ 190,000		\$ 4,080,108
Deposit		2,210,000	
April check batch #2	\$ 210,000		\$ 6,080,108
Balance as of April 30, 2026			\$ 6,080,108
<i>May check batch #1</i>	\$ 200,000		\$ 5,880,108
<i>May check batch #2</i>	\$ 220,000		\$ 5,660,108
<i>Balance as of May 31 ,2026</i>			\$ 5,660,108
<i>June check batch #1</i>	\$ 200,000		\$ 5,460,108
<i>June check batch #2</i>	\$ 220,000		\$ 5,240,108
<i>Balance as of June 30, 2026</i>			\$ 5,240,108
<b>Totals</b>	<b>\$ 1,716,799</b>	<b>\$ 2,210,000</b>	<b>\$ 5,240,108</b>
<i>Unused capital funds ( pg. 6)</i>			\$ -
<i>Reserve transfers from prior year</i>			\$ 349,849
<b>Operational requirement (July-December)</b>			<b>\$ 4,418,683</b>
<b><u>Estimated Cash Carried Over</u></b>			<b>\$ 471,576</b>
			<b>\$ 471,576</b>

Alameda County Mosquito Abatement District  
Capital Expenditures (Outlay) - Fiscal Year 2026/27

<b>CAPITAL EXPENDITURES (Outlay)</b>					
	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>
<b>22/23 Capital Reserve</b> (new assets & non-capital projects)					
Fish Enclosure	\$250,000				
Lobby Display	\$ 30,000				
<b>22/23 Capital Reserve Total</b>	<b>\$280,000</b>				
<b>22/23 Repair and Replace (replacement assets)</b>					
MapVision - Gen 3	\$ 70,000				
Microscope	\$ 23,000				
<b>22/23 Repair and Replace Total</b>	<b>\$ 93,000</b>				
<i>Unused capital funds (cash carried over)</i>					
	\$ 70,000				
<b>23/24 Capital Reserve</b> (new assets & non-capital projects)					
		\$ -			
<b>23/24 Capital Reserve Total</b>		<b>\$ -</b>			
<b>23/24 Repair and Replace</b> (replacement assets)					
MapVision - Gen 3		\$ 140,000			
<b>23/24 Repair and Replace Total</b>		<b>\$ 140,000</b>			
<i>Unused capital funds (cash carried over)</i>					
		\$ 140,000			
<b>24/25 Capital Reserve</b> (new assets & non-capital projects)					
			\$ -		
<b>24/25 Capital Reserve Total</b>			<b>\$ -</b>		
<b>24/25 Repair and Replace</b> (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		
<b>24/25 Repair and Replace Total</b>			<b>\$ 485,000</b>		
<i>Unused capital funds (cash carried over)</i>					
			\$ 140,000		
<b>25/26 New Assets/ Large Projects</b>					
North Gate - Automated				\$ 12,000	
Facility LED upgrade				\$ 110,000	
Polaris/ATV - Electric				\$ 37,000	
Trailer - Polaris				\$ 5,500	
Trailer - Argo				\$ 5,500	
Trailer - Argo				\$ 5,500	
Trailer - Argo				\$ 5,500	
Trailer - Argo				\$ 5,500	
<b>25/26 New Assets/ Large Projects Total</b>				<b>\$ 186,500</b>	
<b>25/26 Repair and Replace</b> (replacement assets)					
				\$ -	
<b>25/26 Repair and Replace Total</b>				<b>\$ -</b>	
<i>Unused capital funds (cash carried over)</i>					
				\$ -	
<b>26/27 New Assets/ Large Projects</b>					
					\$ -
<b>26/27 New Assets/ Large Projects Total</b>					<b>\$ -</b>
<b>26/27 Repair and Replace</b> (replacement assets)					
HVAC System				\$ 300,000	
V54 (Lizbeth)				\$ 40,000	
Argo				\$ 41,000	
Argo				\$ 41,000	
Argo				\$ 41,000	
<b>26/27 Repair and Replace Total</b>				<b>\$ 463,000</b>	
<i>Unused capital funds (cash carried over)</i>					

Alameda County Mosquito Abatement District  
Reserve Allocations - Fiscal Year 2026/27

<b><u>Committed Reserve Funds</u></b>	<b><u>Target Level</u></b>	<b><u>As of March 31, 2026</u></b>	<b><u>Transfers<sup>2</sup></u></b>	<b><u>Current Funded %</u></b>	<b><u>Proposed Funded %</u></b>
VCJPA Member Contingency Fund <sup>1</sup>	\$636,582	\$379,195	\$94,623	60%	74%
CA CLASS Enhanced: Public Health Emergency Fund	\$500,000	\$515,390	-\$15,390	103%	100%
CA CLASS: Repair and Replace Fund	\$4,319,711	\$3,917,055	\$94,623	91%	93%
CA CLASS Enhanced: District Contingency Fund	\$3,787,442	\$2,115,631	\$94,623	56%	58%
CAMP: New Asset/ Large Projects <sup>2</sup>	\$0	\$125,975	\$0	NA	NA
<b><u>Restricted Reserve Funds</u></b>					
PARS: Pension Rate Stabilization <sup>3</sup>	\$5,110,149	\$3,402,257	\$94,623	67%	68%
Other Post Employment Benefit Fund (OPEB) <sup>4</sup>	\$3,519,427	\$5,493,298		156%	156%
<b><u>TOTAL</u></b>		\$15,948,802	\$363,101		

<sup>1</sup> Balance as of December 31, 2025.

<sup>2</sup> - New Asset/ Large Projects to be transferred at start of fiscal year, all other transfers occur after the fiscal year.

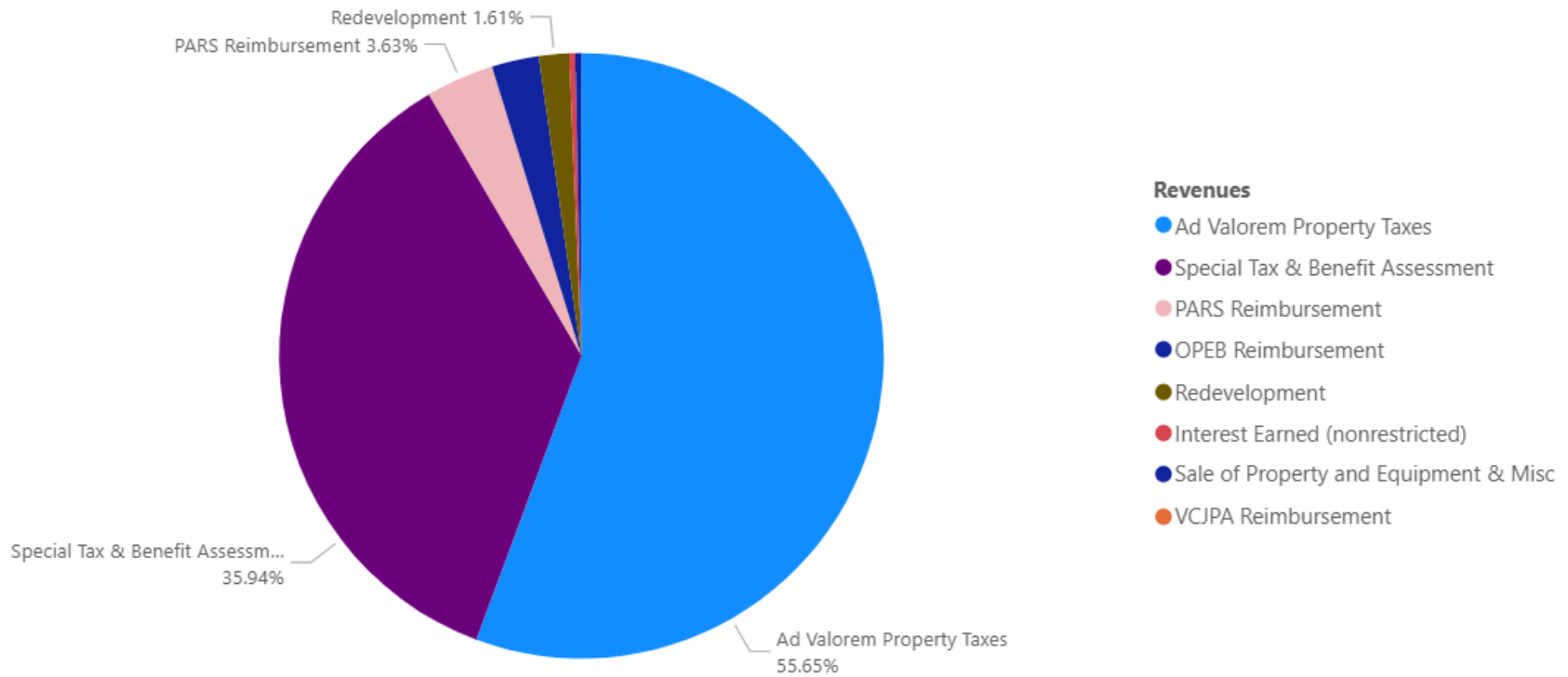
<sup>3</sup> - Balance as of February 28, 2026. Unfunded Accrued Liability as of June 30, 2024.

<sup>4</sup> - OPEB liability as of June 30, 2025.

Alameda County Mosquito Abatement District  
FY 2026/27

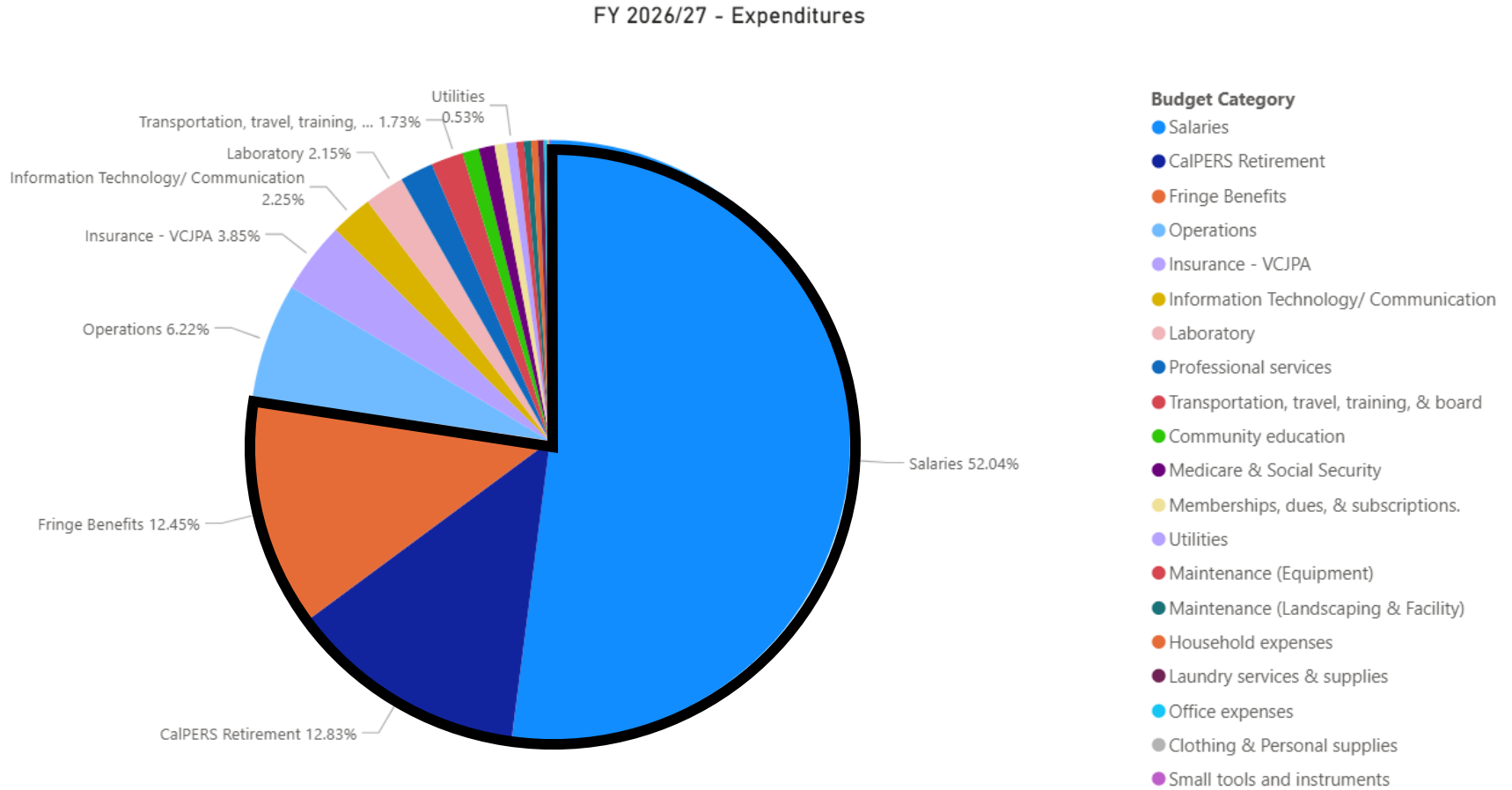
**Figure 1:** The District expects to receive a total revenue of \$6,203,929 for the fiscal year 2026/27. The revenue breakdown is as follows: Ad Valorem Property Taxes (\$3,452,462), Special Tax & Benefit Assessment (\$2,229,503), PARS Reimbursement (\$225,383), OPEB Reimbursement (\$156,581), Redevelopment (\$100,000), Interest Earned – non-restricted( \$20,000), and Sale of Property and Equipment & Misc (\$20,000). The District anticipate a 6% increase in revenue compared to the budgeted amount for the preceding fiscal year.

FY 2026/27 - Budgeted Revenue



Alameda County Mosquito Abatement District  
FY 2026/27

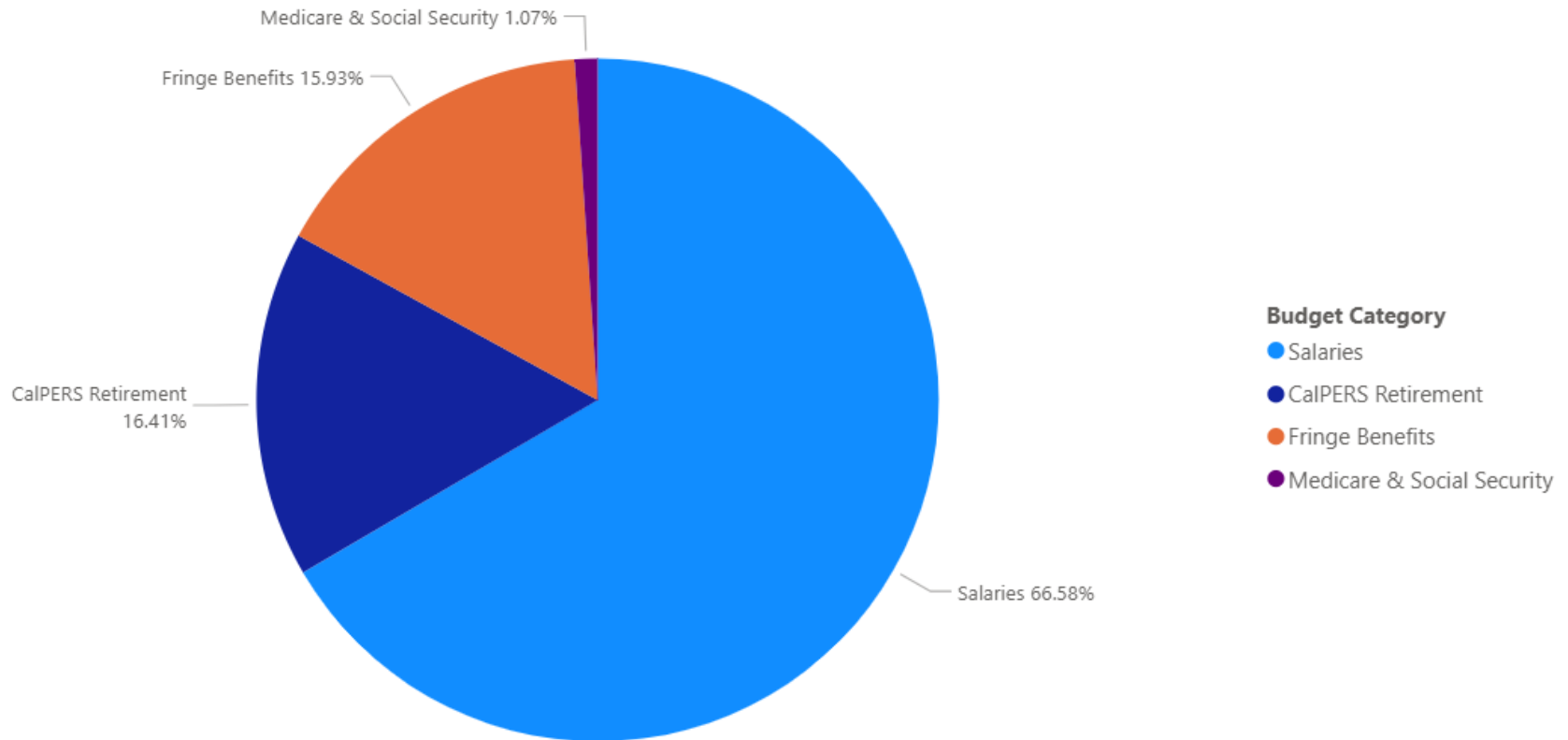
**Figure 2:** The pie chart illustrates the total expenditures amounting to \$6,312,404. The total expenditures increased by 6% from the previous fiscal year.



Alameda County Mosquito Abatement District  
FY 2026/27

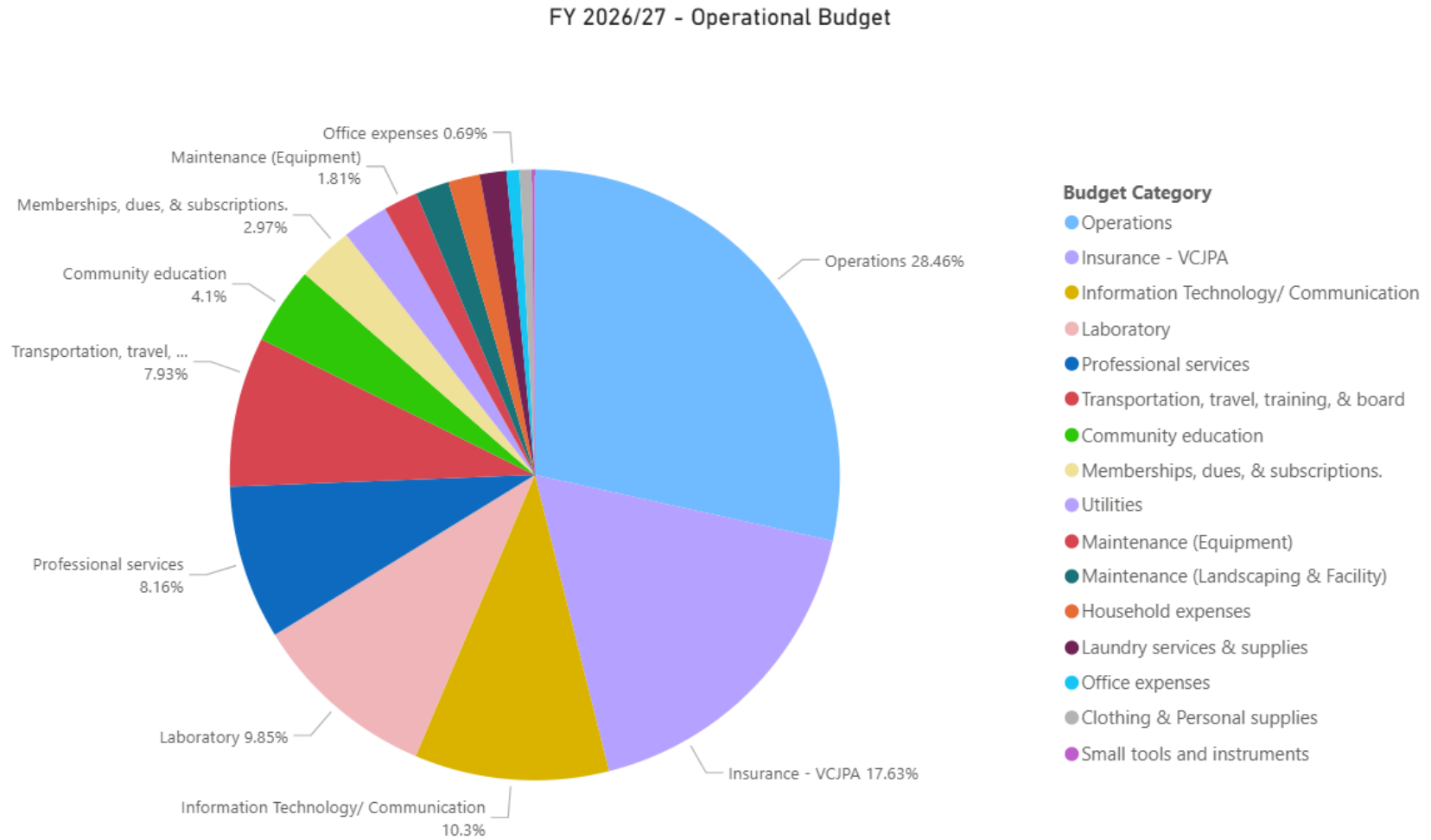
**Figure 3:** The pie chart below shows the distribution of Salaries (\$3,284,676), CalPERS Retirement (\$809,709), Fringe Benefits (\$785,997), and Medicare & Social Security (\$52,929). This represents a 6% increase compared to the previous fiscal year.

FY 2026/27 - Salaries, Fringe Benefits, CalPERS Retirement and Medicare & Social Security



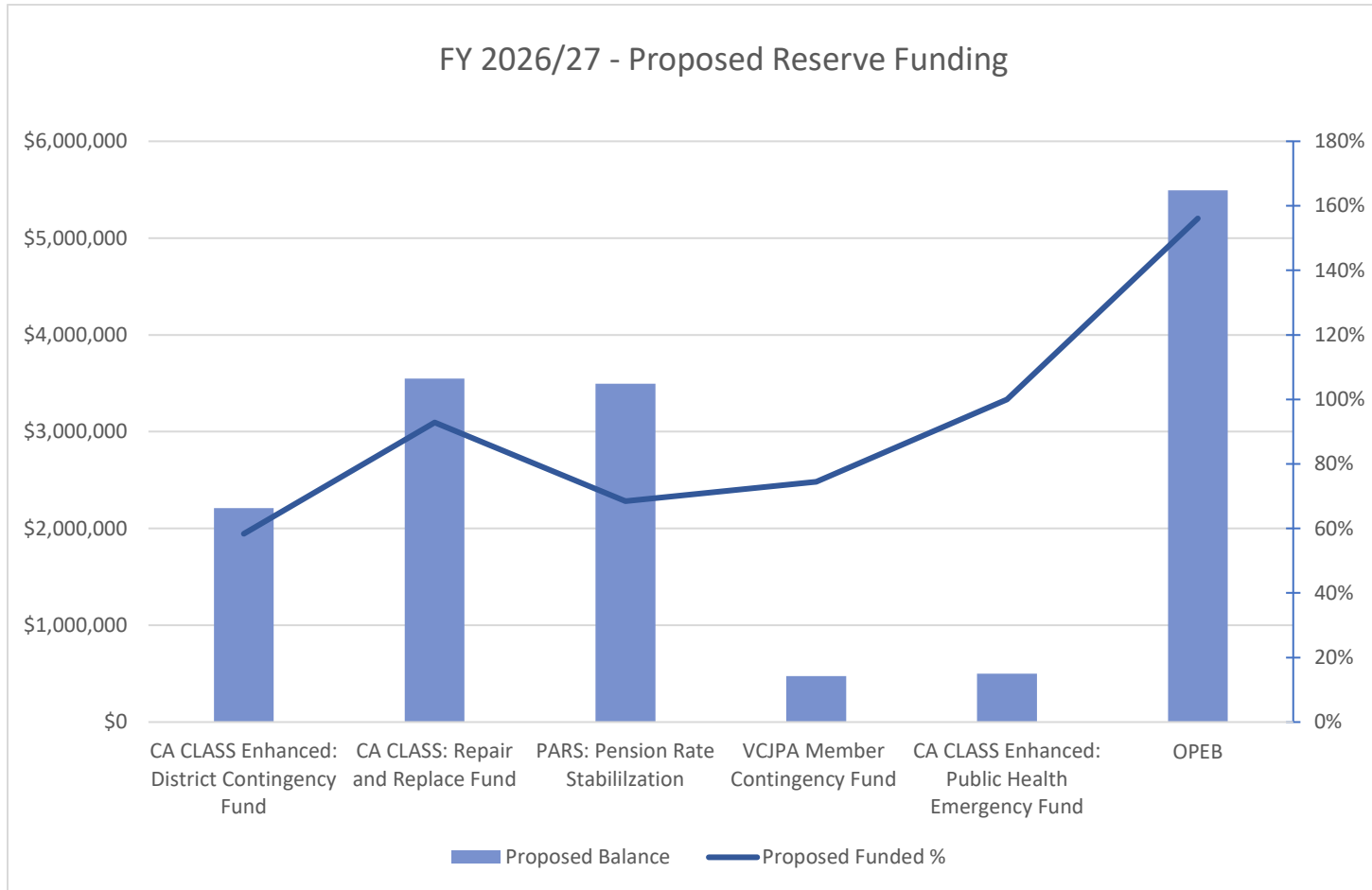
Alameda County Mosquito Abatement District  
FY 2026/27

**Figure 4:** The pie chart below displays the breakdown of the total staff budget, which amounts to \$1,379,093. This reflects a 7% increase from the previous fiscal year.



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Figure 5: The chart below outlines the Proposed Reserve Funding for the fiscal year 2026/27.



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**Figure 6:** The chart displayed below presents a comparison of actual revenue versus expenditures for the previous three fiscal years.

