

23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

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Ryan Clausnitzer

General Manager

ACMAD Finance Committee

Agenda

4:00 P.M-5:00 P.M. 4/10/2024

23187 Connecticut Street, Hayward, CA 94545

Committee Members:

Eric Hentschke

Kashef Qaadri

Cathy Roache

Topics:

1. Roll call.
2. Public Comment. Members of the public may speak at this time on any issue relevant to the district (each individual is limited to three minutes).
3. Approval of March 13th, 2024, meeting minutes. **(Action Required)**
4. Review 2nd draft of 2024-2025 ACMAD Budget (Information only)
5. Adjourn

**The Finance Committee is not a decision-making body and can only make recommendations to the Board. All decisions are made by the full Board at the regular meeting of the Board of Trustees.*

ANYONE ATTENDING THE MEETING MAY SPEAK ON ANY AGENDA ITEM AT THEIR REQUEST.

Please Note: Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting and access meeting-related materials should contact Ryan Clausnitzer at least 48 hours before the meeting at 510-783-7744 or acmad@mosquitoes.org.

IMPORANT NOTICE REGARDING MEETING PARTICIPATION:

All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting by attending in person at the address listed above, telephonically, or otherwise electronically in the manner described below.

HOW TO OBSERVE THE MEETING:

In Person: Attend in person at the Office of the District located at 23187 Connecticut Street, Hayward, CA 94545.

HOW TO SUBMIT PUBLIC COMMENTS:

Before the Meeting: Please email your comments to acmad@mosquitoes.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email. All comments received before 12:00 PM the day of the meeting will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Trustees at the meeting. Comments received after this time will not be read aloud but will be added to the record after the meeting.

During the Meeting: The Board President or designee will announce the opportunity to make public comments. Speakers will be asked to provide their name and city of residence, although providing this is not required for participation. Each speaker will be afforded up to 3 minutes to speak unless another time is specified. Speakers should remain silent and/or will be muted until their opportunity to provide public comment.

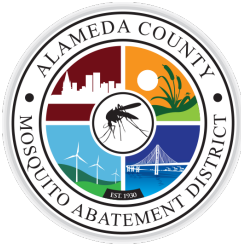
In Person: Members of the public may raise their hand and wait to be recognized by the Board President or designee.

PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspection. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time they are distributed to all or a majority of the members of the Board. The Board has designated the District's website located at <https://www.mosquitoes.org/board-of-trustees-regular-meetings> as the place for making those public records available for inspection. The documents may also be obtained by emailing acmad@mosquitoes.org.

CEQA NOTICE:

Unless expressly stated otherwise on the agenda (that an MND or EIR is being considered), discretionary actions taken on agenda items will include a finding by the Board that the action is exempt under CEQA. More information about the CEQA determination can be found in the corresponding staff report.



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ACMAD Finance Committee

Minutes

3/13/2024

Board of Trustees

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Cathy Roache

County-at-Large

Vice-President

Tyler Savage

Alameda

Secretary

Valerie Arkin

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Robin López

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vacant

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Victor Aguilar

San Leandro

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Union City

Ryan Clausnitzer

General Manager

Committee Members:

Eric Hentschke

Kashef Qaadri

Cathy Roache

Topics:

The General Manager called the meeting to order at 3:00 P.M.

1. Trustees Hentschke, Qaadri, and Roache were present. Ryan Clausnitzer and Michelle Robles were present representing the District and recording the minutes. Sarah Hart from PFM joined via zoom for item #4, Bob Shull from California CLASS joined via zoom for item #5, and Sophia Cassetta and Kristy Wilhite were present at the District for item #6.

2. Public Comment: None

3. Approval of the April 12, 2023, meeting minutes.

Motion: Trustee Hentschke moved to approve the minutes

Second: Trustee Roache

Vote: motion carries: unanimous

4. Presentation by PFM

Discussion: After a presentation by PFM, Trustee Qaadri asked for clarification on the expected risk (standard deviation measures the variation of returns over a year, higher deviation implies lower expected risk, based on the risk of the asset class, known as volatility). Trustee Qaadri asked if it was common to have more than 20 asset classes (this doesn't all apply to ACMAD's portfolio because the investment policy excluded high yield and shifted focus to core bonds). The General Manager noted that there have been no contributions to the fund since 2014 and requested recommendations for updating our current investment policy (PFM is recommending shifting to a more conservative allocation, 40/60 or 30/70, moving away from 50/50 as there's no need to take extra risk for returns since the fund is overfunded, and the District has no future plans of adding to the fund, PFM is recommending 40/60). Trustee Qaadri inquired whether the fees were 40 basis points, and if that's normal for this level of managing assets (the fee is standard, and it depends on the asset size). Trustee Qaadri asked whether the District has an asset strategy in place to ensure overarching policy diversification (yes, broader statements are defined throughout the investment statement, the team conducts a thorough analysis to determine the best return for the portfolio, ensuring compensation for each risk taken, utilizing the Monte Carlo method). Trustee Qaadri inquired about positioning of a 60/40 or 70/30 allocation on the spectrum (shifting towards the right would result in a more equity-leaning portfolio, potentially reducing returns. The surplus has already been secured, there's no need to take the risk, maintaining a 6% rate keeps the fund overfunded, moving towards the left reduces risk and secures the surplus), and asked about corporate responsibility and Environmental, Social, and Governance (ESG) factors, (ESG lineup available, can present if the District is interested in the portfolio, it leans more towards equities). Staff is recommending following a more conservative plan and can have PFM present in April or May adding a ESG option at 40/60.

5. Presentation by California CLASS: Enhanced Cash

Discussion: After a presentation by California CLASS, the General Manager mentioned that staff recommends transferring the Operational Fund and Public Health Emergency Fund to enhanced cash. Bob Shull added that there are no fees associated with moving the funds, and the District will have the same functionality with enhanced cash as they do with prime. Trustee Qaadri asked if the main difference between prime and enhanced is that prime is limited to \$1.00 per share, while enhanced can vary up to \$10.00 per share, but can also drop below \$1.00 per share (yes, that is correct) and asked what the low point for enhanced cash was for the last 18 months (enhanced cash strategy has not been launched, the funds will sit in prime and move to enhanced when it's appropriate). Trustee Qaadri asked if the goal is to give the ability to move funds (yes, gives staff the ability to move funds without board action, but the board will be notified). President Roache asked if there should be a limit on how much staff can move without board action (funds cannot be withdrawn, they can only be moved between accounts, per the board-approved budget). Trustee Qaadri inquired about the percentage of the Operating Reserve in relation to the total reserves (roughly 1/3) and expressed that certain guardrails should be put in place to give staff the flexibility to make decisions. President Roache agreed to guardrails being put in place.

6. Presentation by Enterprise Fleet Solution

Discussion: After a presentation by Enterprise Fleet Solution, President Roache asked if the District is currently experiencing issues with the right-hand Jeeps (yes, they require regular maintenance each year). Trustee Qaadri sought clarification that in the 25% down model, the down payment for year 24/25 is \$71,005 (yes) and asked if we could use our capital fund for the lease payments (yes, under GASB 87, any lease lasting longer than 12 months must be capitalized). Trustee Qaadri inquired about the calculation method for determining savings on maintenance and fuel (based off industry averages). Trustee Qaadri asked what cycle Alameda Fire uses (most fall within a five-year period as many agencies that we work with have additional equipment added to the vehicles). President Roache asked why we don't purchase/sell vehicles every five years, rather than leasing (the amount of staff time to search and bid for vehicles along with the long delivery wait time make this option unappealing) and mentioned that the savings isn't necessarily in the leasing but in saving staff time by outsourcing (savings comes in when you are replacing the vehicles, capturing equity and rolling it into the new vehicle. Leasing allows you to do that without having a large upfront cost, when you purchase a vehicle, you are tying up your capital). President Roache noted that by putting up 75%, we are upfront most of the cost anyways (yes, but if you don't have the current capital to do so, you have the leasing option). President Roache asked if we would still need an in-house mechanic with leasing (yes, but we see a shift in the job duties for that position as we plan to eventually transition to electric vehicles). Trustee Qaadri asked how much flexibility we have to determine the vehicle cycles (there is flexibility) and asked if the equity must be rolled into the next vehicle (no). The Staff's recommendation is to have the finance committee push this to the full board, Trustee Hentschke mentioned that he felt like the conversation with the board regarding leasing at the February meeting was positive. President Roache stated that she is not sold on the idea of leasing yet and asked what the advantage of leasing is, and if it's just to have enterprise as the broker (benefit of leasing is by preserving the cash, you will be able to replace more vehicles overtime and not be locked into to gasoline vehicles for the long-term). President Roache mentioned that Enterprise isn't the only market for leasing vehicles (Enterprise is the only rental car company that works with smaller government agencies) and asked if we weren't looking into moving to EV, would we still be leaning towards leasing (not necessarily, but the process of getting vehicles the last few years has been difficult and had a long waiting period).

7. Review 1st draft of 2024-2025 ACMAD Budget.

Discussion:

After a presentation by the General Manager and Financial & HR Specialist, Trustee Qaadri asked for clarification with the mosquito fish and permits account (with the new fish facility, we anticipate increased expenses for maintaining fish and supplies, particularly in the first year, eventually the District won't need to outsource fish. Permits are more expensive this year because it's the District's turn to pay for the Water Board permit fee; District's take turns paying each year). President Roache asked if the drone line item is to purchase a new drone (no, for maintenance and permits). Trustee Qaadri asked why the Capital Asset plan includes the year 2039 (20-year plan, established in 2019). President Roache asked when the policy was redlined (recently, will be going to the full board).

8. Adjourn at 5:02 P.M.
Respectfully submitted,

Approved as written and/or corrected at the Finance Committee meeting held 4/10/2024.

Trustee _____
Finance Committee Member

	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	\$ 3,095,524	9%	\$ 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	\$ 2,480,470	24%	\$ 2,008,405	\$ 2,455,911	24%	\$ 1,981,814	\$ 2,389,830	\$ 1,981,959	\$ 2,326,677	\$ 1,821,600
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.	\$ 5,000	0%	\$ 5,000	\$ 12,304	392%	\$ 2,500	\$ 121,218	\$ 5,000	\$ 1,038	\$ 5,000
Reimbursable 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)	\$ 5,759,392	14%	\$ 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)	\$ 2,805,387	14%	\$ 2,462,469	\$ 2,318,987	-2%	\$ 2,371,703	\$ 2,121,872	\$ 2,236,282	\$ 2,037,043	\$ 2,116,177
CalPERS Retirement	\$ 652,655	18%	\$ 553,955	\$ 525,487	-2%	\$ 534,559	\$ 471,085	\$ 473,950	\$ 423,110	\$ 423,350
Medicare & Social Security	\$ 46,706	16%	\$ 40,292	\$ 33,692	-13%	\$ 38,763	\$ 30,026	\$ 33,062	\$ 27,867	\$ 31,278
Fringe Benefits	\$ 686,322	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)	\$ 4,191,070	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	\$ 26,700	13%	\$ 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)	\$ 30,000	0%	\$ 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	\$ 156,200	27%	\$ 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	\$ 224,677	6%	\$ 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	\$ 308,500	18%	\$ 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	\$ 140,000	0%	\$ 140,000	\$ 106,784	-19%	\$ 132,500	\$ 82,354	\$ 144,000	\$ 64,136	\$ 139,000
Total Staff Budget (pg. 4) (see figure 4)	\$ 1,301,302	9%	\$ 1,191,449	\$ 904,069	-21%	\$ 1,149,526	\$ 893,100	\$ 1,184,941	\$ 816,194	\$ 1,118,186
Contingency	\$ 48,000	0%	\$ 48,000	\$ -		\$ 46,000	\$ -	\$ 50,000	\$ -	\$ 50,000
Total Expenditures (see figure 2)	\$ 5,540,372	13%	\$ 4,901,656	\$ 4,386,493	-7%	\$ 4,705,521	\$ 4,000,570	\$ 4,557,832	\$ 3,807,112	\$ 4,266,021
SURPLUS (DEFICIT)	\$ 219,020		\$ 132,148	\$ 1,518,559		\$ 195,136	\$ 1,400,543	\$ 208,032	\$ 1,327,354	\$ 55,491
CASH CARRIED OVER (pg. 5)	\$ 1,229,634		\$ 1,081,184			\$ 882,263	\$ 1,530,673	\$ 1,530,673	\$ 1,530,673	\$ 161,656
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 1,448,654		\$ 1,188,332			\$ 1,077,400	\$ 1,738,705	\$ 1,738,705	\$ 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	\$ 362,164		\$ 297,083	\$ 269,350		\$ 269,350	\$ 434,676	\$ 434,676	\$ -	\$ -
CA CLASS: Public Health Emergency Fund	\$ (43,296)		\$ (41,085)	\$ (26,732)		\$ (26,732)	\$ -	\$ -	\$ -	\$ -
CA CLASS: Repair and Replace Fund (pg. 7)	\$ 751,168		\$ 866,685	\$ 537,912		\$ 537,912	\$ 1,311,625	\$ 1,311,625	\$ -	\$ 314,315
CA CLASS: Operating Reserve Fund	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ (25,000)
CAMP: Capital Reserve Fund	\$ 378,619		\$ 70,000	\$ 70,009		\$ 339,974	\$ 10,006	\$ (7,596)	\$ -	\$ (72,168)
Total reserve allocations (pg. 7) (see figure 5)	\$ 1,448,654		\$ 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	\$ 7,605.70	0%	\$ -	\$ 7,605.70	6	\$ 45,634	\$ 684.51	\$ 57.04
NEW	STEP 2	\$ 8,002.96	0%	\$ -	\$ 8,002.96	6	\$ 48,018	\$ 720.27	\$ 60.02
							\$ 2,640,777	\$ 36,481.36	

Seasonals:

Rate (ave)	#	Hours
\$	23.00	4 1,000
		\$92,000

Unemployment	\$ 12,000.00	\$3,128.00
		\$95,128.00

Trustees:

Rate (monthly per diem)	# of Trustees	Monthly
\$	100.00	15 \$ 1,500.00
	Annual	\$ 18,000.00

Salary	\$ 2,640,777.23
CalPERS Ret.	\$ 652,655.30
Seasonals	\$95,128.00
Trustees	\$18,000.00
Subtotal	\$ 3,388,560.53
Mgr 457	\$ 12,000.00
Mgr Vehicle All.	\$ 3,000.00
Staff 457	\$ 36,481.36
Medicare tax	\$ 39,886.27
Social Security	\$ 6,820.00
Grand Total	\$ 3,486,748.16

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	\$ 1,229,613.08	\$ 100,582.35	\$ 3,949	\$ 104,531.35
			\$	652,655.30

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	12,624.63	94.06	1,128.72	6.11	73.32	13.40	160.80		13,987.47
Subtotal	38,609.33		477,211.32	3,609.91	43,318.92	116.09	1,393.08	475.55	5,706.60	23,767.00	551,396.91
.32% Admin Cost			1,527.08								1,527.08
Staff Totals			478,738.40		43,318.92		1,393.08		5,706.60	23,767.00	552,923.99

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			570,573.94		63,990.72		1,393.08		8,597.28	23,767.00	668,322.02
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Medicare Part B Reimb. 18,000.00

686,322.02

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	\$ 4,200	0%	\$ 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	\$ 4,500	0%	\$ 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	\$ 30,000	0%	\$ 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	\$ 16,000	7%	\$ 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	\$ 20,000	3900%	\$ 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	\$ 224,677	6%	\$ 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	\$ 220,000	16%	\$ 190,000	4%	\$ 92,820	-49%	\$ 182,000	\$ 143,588	\$ 174,993
6102	Field supplies (dippers etc)	JH	\$ 3,000	0%	\$ 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	\$ 25,000	0%	\$ 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	\$ 110,000	10%	\$ 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			\$ 1,301,302	9%	\$ 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>	<i>\$ 174,317</i>		<i>\$ 4,130,890</i>
Balance as of March 31, 2024			\$ 4,088,448
April check batch #1	\$ 160,000		\$ 3,928,448
Deposit		2,300,000	
April check batch #2	\$ 160,000		\$ 6,068,448
Balance as of April 30, 2024			\$ 6,068,448
<i>May check batch #1</i>	<i>\$ 160,000</i>		<i>\$ 5,908,448</i>
<i>May check batch #2</i>	<i>\$ 160,000</i>		<i>\$ 5,748,448</i>
<i>Balance as of May 31, 2024</i>			<i>\$ 5,748,448</i>
<i>June check batch #1</i>	<i>\$ 175,000</i>		<i>\$ 5,573,448</i>
<i>June check batch #2</i>	<i>\$ 175,000</i>		<i>\$ 5,398,448</i>
<i>Balance as of June 30, 2024</i>			
Totals	\$ 1,314,433	\$ 2,300,000	\$ 5,398,448
<i>Unused capital funds (pg. 6)</i>			<i>\$ 140,000</i>
<i>Reserve transfers from prior year</i>			<i>\$ 1,118,332</i>
Operational requirement (July-December)			\$ 3,190,482
<u>Estimated Cash Carried Over</u>			\$ 1,229,634

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
24/25 Repair and Replace Total					\$ 460,000
Unused capital funds (cash carried over)					\$ 140,000

<u>Committed Reserve Funds</u>	<u>Target Level</u>	<u>As of March 31, 2024</u>	<u>Transfers²</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency Fund ¹	\$320,716	\$320,716	\$0	100%	100%
CA CLASS: Public Health Emergency Fund	\$500,000	\$543,296	-\$43,296	109%	100%
CA CLASS: Repair and Replace Fund	\$4,319,711	\$3,276,909	\$751,168	76%	93%
CA CLASS: Operating Reserve Fund	\$2,940,994	\$2,105,280	\$0	72%	72%
CAMP: Capital Reserve Fund ²	\$0	\$81,381	\$378,619 NA		NA
<u>Restricted Reserve Funds</u>					
PARS: Pension Rate Stabilization ³	\$4,670,042	\$2,541,399	\$362,164	54%	62%
Other Post Employment Benefit Fund (OPEB) ⁴	\$3,441,610	\$4,941,562		144%	144%
<u>TOTAL</u>		\$13,810,544	\$1,448,654		

¹ Balance as of December 31, 2023.

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

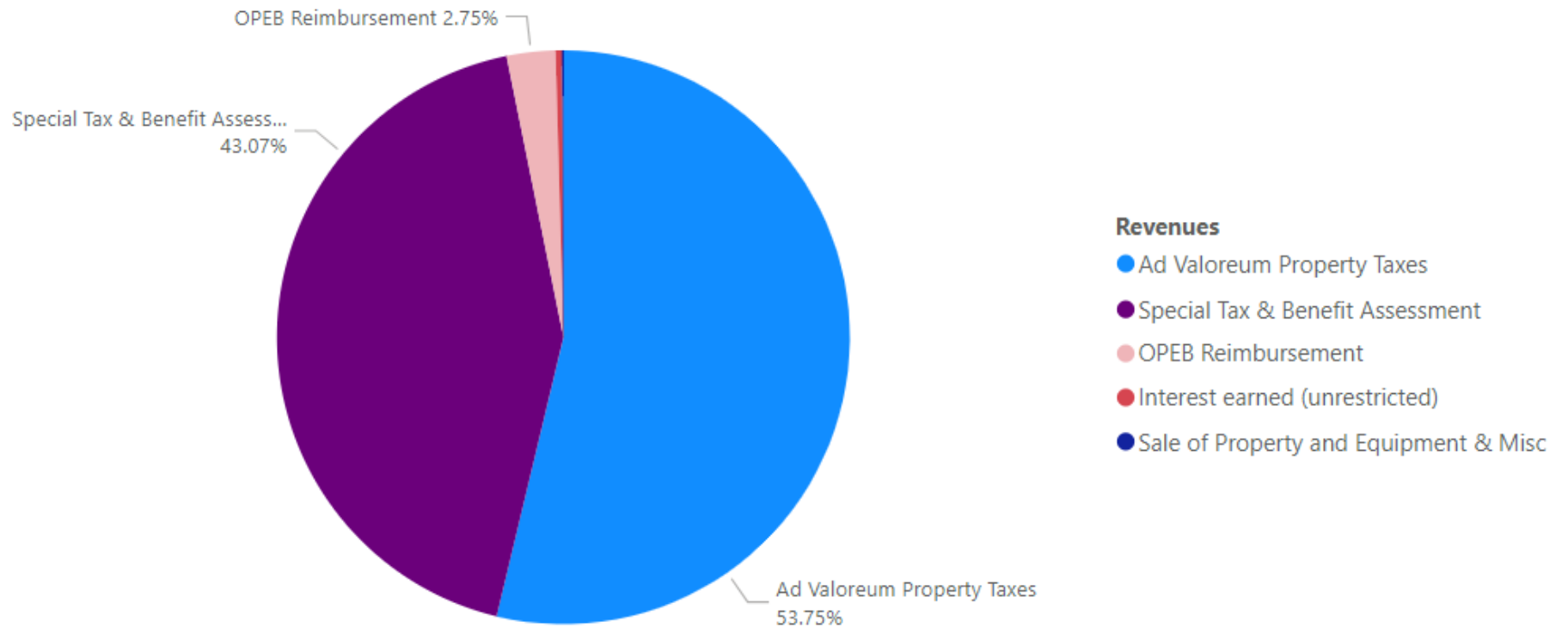
³ - Balance as of February 29, 2024. Unfunded Accrued Liability as of June 30, 2022.

⁴ - OPEB liability as of June 30, 2023.

Alameda County Mosquito Abatement District
FY 2024/25

Figure 1: The District expects to receive a total revenue of \$5,759,392 for the fiscal year 2024/25. The revenue breakdown is as follows: Ad Valorem Property Taxes (\$3,095,524), Special Tax & Benefit Assessment (\$2,480,470), OPEB Reimbursement (\$158,398), Interest Earned – non-restricted(\$20,000), and Sale of Property and Equipment & Misc (\$5,000). We anticipate a 14% increase in revenue compared to the budgeted amount for the preceding fiscal year.

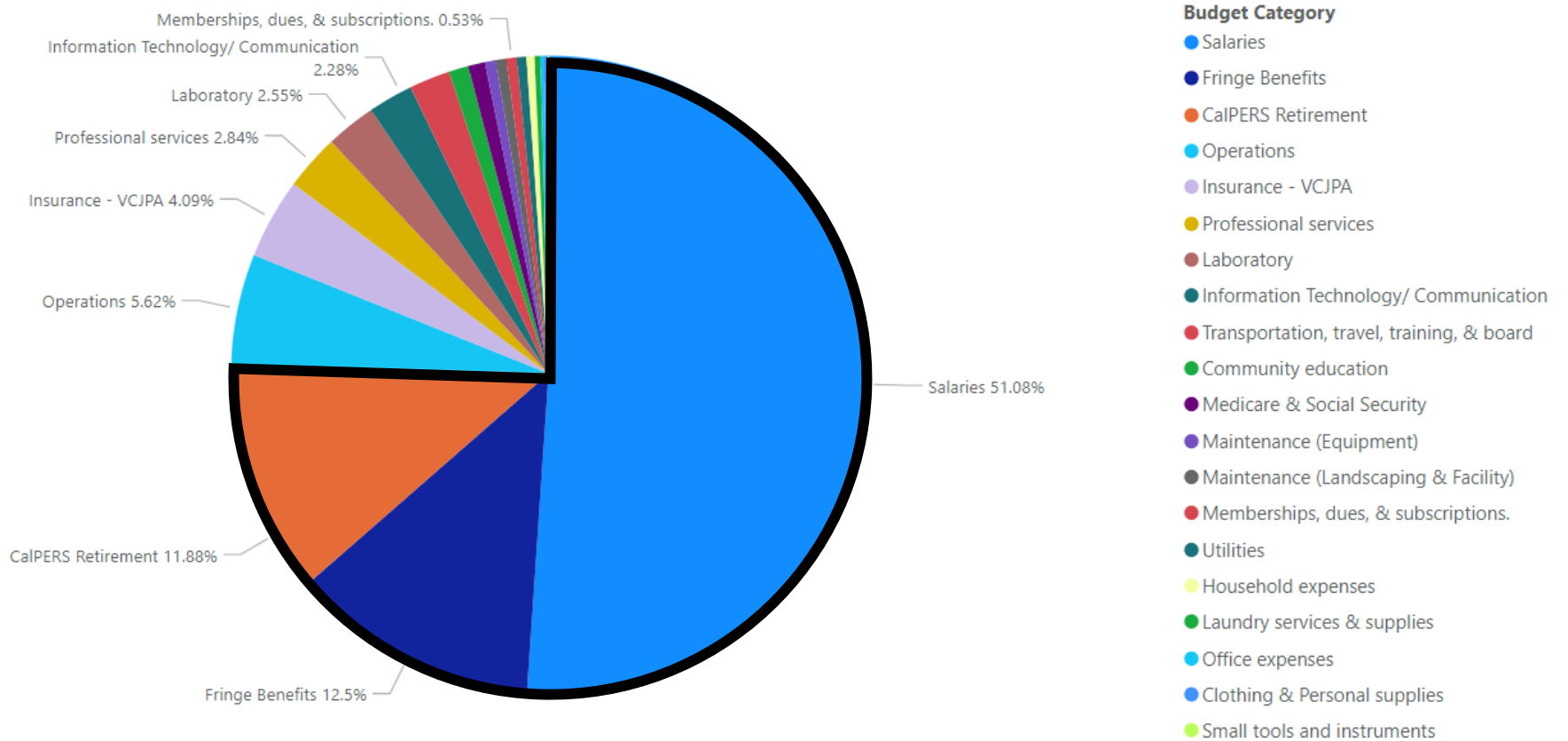
FY 2024/25 - Budgeted Revenue



Alameda County Mosquito Abatement District
FY 2024/25

Figure 2: The pie chart below illustrates the breakdown of total expenditures amounting to \$5,540,372. Notably, there has been a 13% increase in the total expenditures compared to the previous fiscal year.

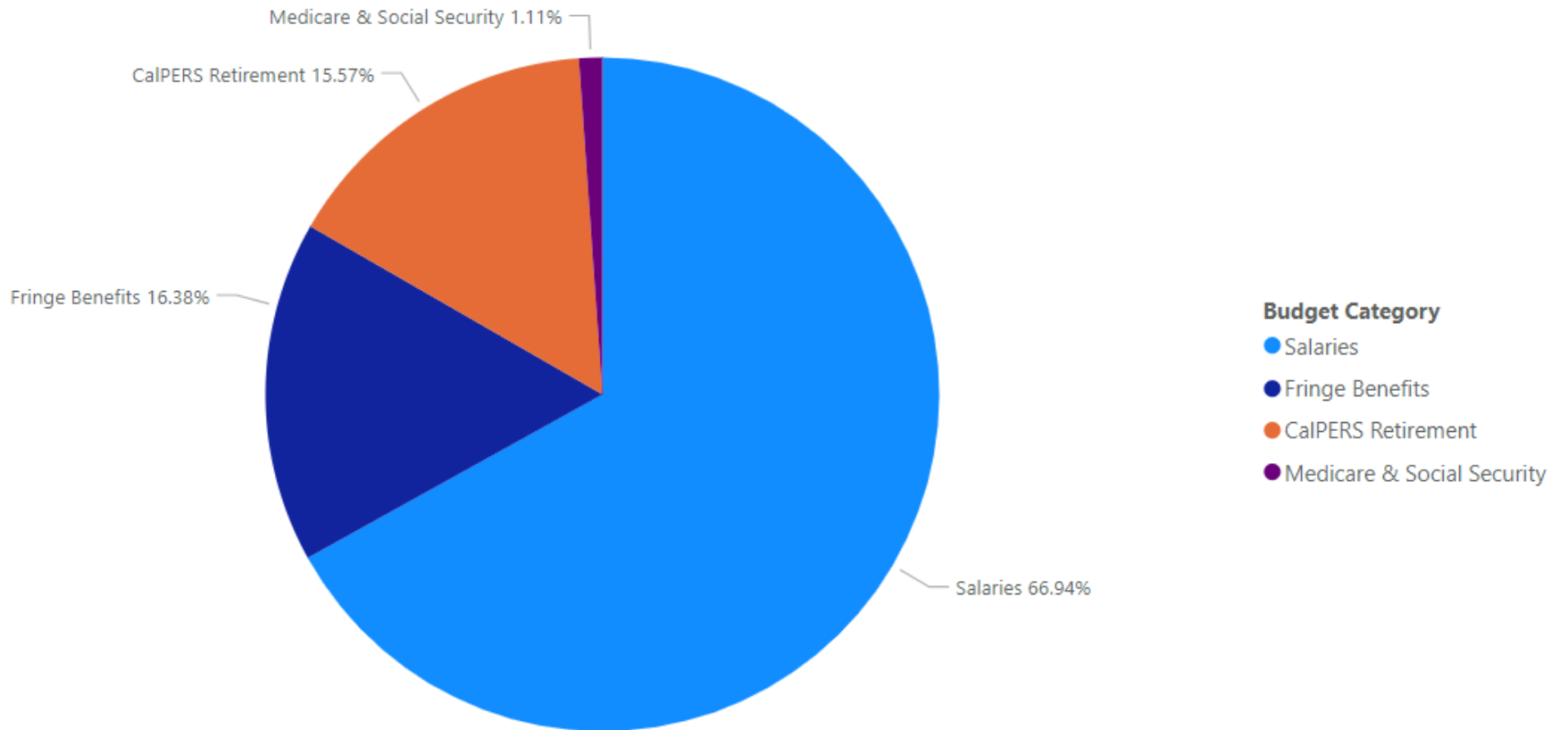
FY 2024/25 - Expenditures



Alameda County Mosquito Abatement District
FY 2024/25

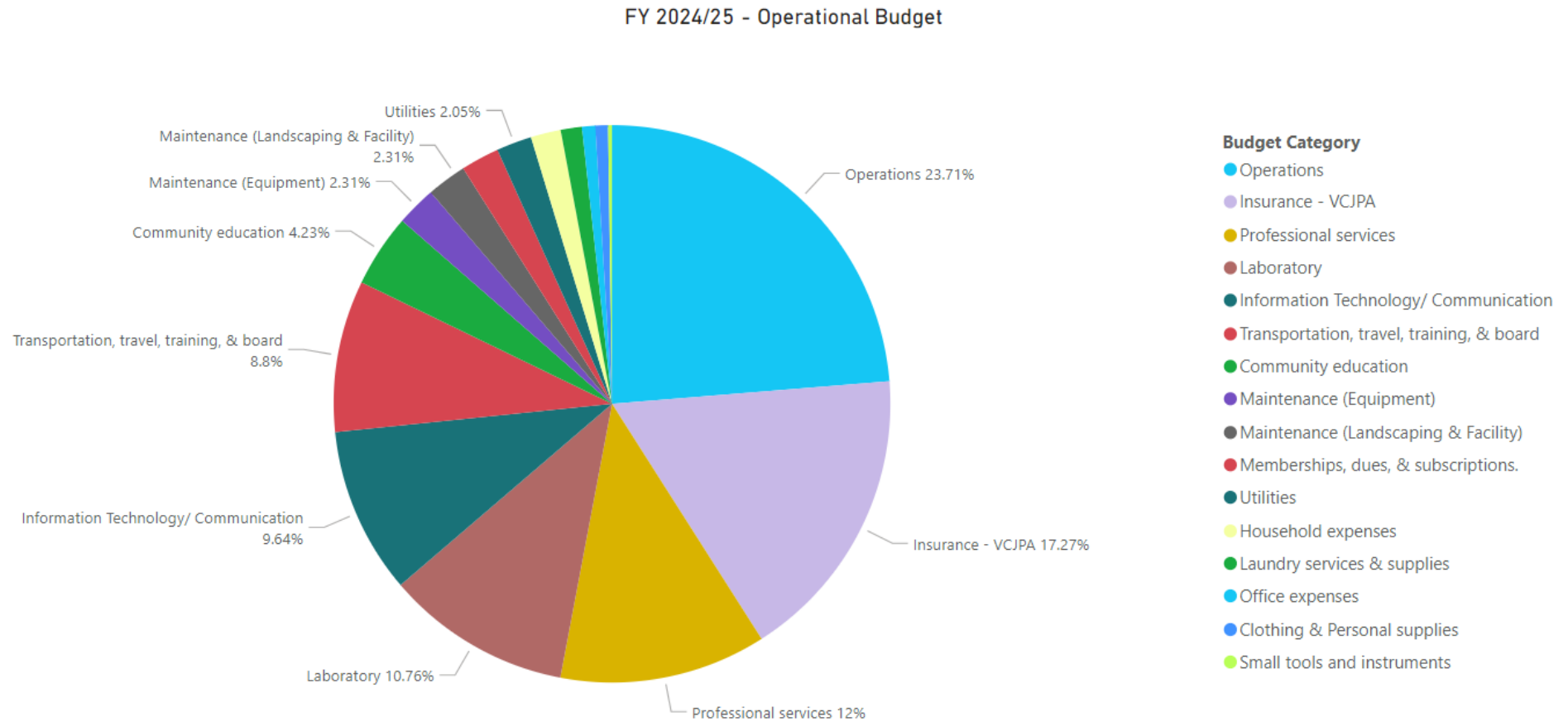
Figure 3: The pie chart below details the breakdown for Salaries (\$2,805,387), Fringe Benefits (\$686,322), CalPERS Retirement (\$652,655), and Medicare & Social Security (\$46,706). This represents a 14% increase from the previous fiscal year.

FY 2024/25 - Salaries, Fringe Benefits, CalPERS Retirement and Medicare & Social Security



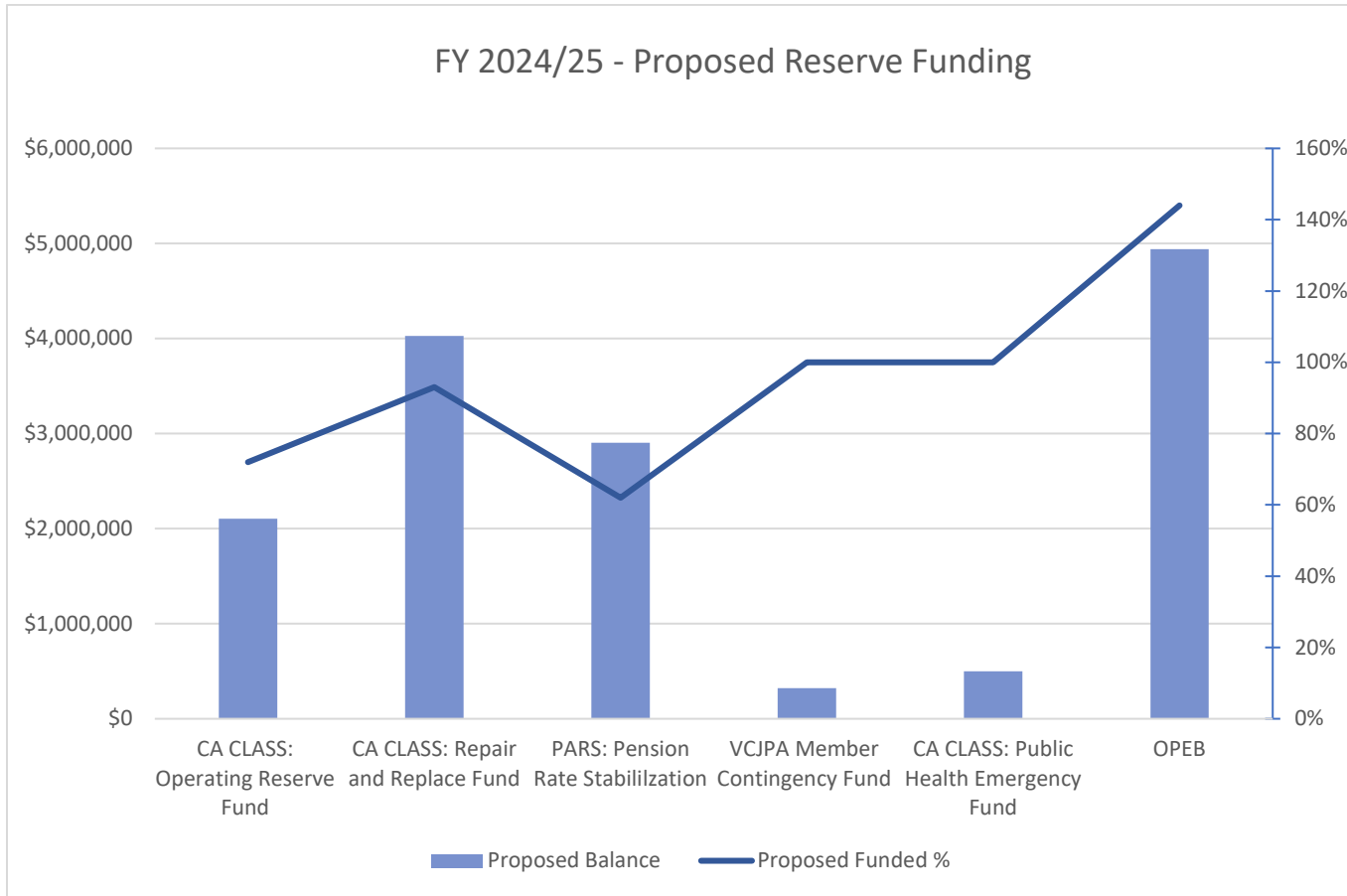
Alameda County Mosquito Abatement District
FY 2024/25

Figure 4: The pie chart below displays the breakdown of the total staff budget, which amounts to \$1,301,302. This reflects a 9% increase from the previous fiscal year.



Alameda County Mosquito Abatement District
FY 2024/25

Figure 5: The chart below outlines the Proposed Reserve Funding for the fiscal year 2024/25.



Alameda County Mosquito Abatement District
FY 2024/25

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

