

23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

Board of Trustees

President

Tyler Savage

Alameda

Vice-President

Kashef Qaadri

Dublin

Secretary

John Bauters

Emeryville

Cathy Roache

County-at-Large

Preston Jordan

Albany

P. Robert Beatty

Berkeley

John Zlatnik

Fremont

George Syrop

Hayward

Maya Manoharan

Livermore

Lisa Rasler

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Jeff Nibert

Pleasanton

Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

ACMAD Finance Committee

Agenda

4:30 P.M-5:00 P.M. 4/9/2025

23187 Connecticut Street, Hayward, CA 94545 or

Join remotely via teleconference: <https://us02web.zoom.us/j/86380765833>

Committee Members:

Tyler Savage, Chair

Eric Hentschke

Kashef Qaadri *100 Civic Plaza, Dublin, CA*

Cathy Roache

Preston Jordan *from 1249 Marin Ave., Albany, CA*

Topics:

1. Roll call.
2. Public Comment. Chair Savage 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 12th, 2025, meeting minutes. (**Action Required**)
4. Review 2nd draft of 2025-2026 ACMAD Budget (Information only)
5. Discuss ESG fund
6. 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.

Telephone: Listen to the meeting live by calling Zoom at **(669) 900-6833**

Enter the **Meeting ID#** 863 8076 5833 followed by the pound (#) key.

Computer: Watch the live streaming of the meeting from a computer by navigating to:
<https://us02web.zoom.us/j/86380765833>

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID#** 862 7721 2629

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.

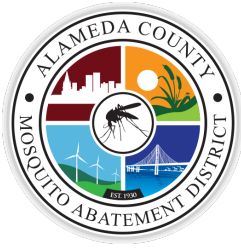
In Person: Members of the public may raise their hand and wait to be recognized by the Board President or designee.

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.



23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

Board of Trustees

President

Tyler Savage

Alameda

Vice-President

Kashef Qaadri

Dublin

Secretary

John Bauters

Emeryville

Cathy Roache

County-at-Large

Preston Jordan

Albany

P. Robert Beatty

Berkeley

John Zlatnik

Fremont

George Syrop

Hayward

Maya Manoharan

Livermore

Lisa Rasler

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Jeff Nibert

Pleasanton

Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

ACMAD Finance Committee Minutes

3/12/2025

23187 Connecticut Street, Hayward, CA 94545 and
Remotely via teleconference

Committee Members:

Tyler Savage, Chair

Eric Hentschke

Kashef Qaadri *from 120 Vista Ave, Piedmont, CA*

Cathy Roache

Preston Jordan

Topics:

Chair Savage called the meeting to order at 3:47 P.M.

1. Trustees Savage, Hentschke, and Roache were present at the District. Trustee Qaadri was present remotely from the publicly posted location above. Trustee Jordan was absent. Ryan Clausnitzer and Michelle Robles were present representing the District and recording the minutes.

2. Public Comment: None

3. Approval of April 10th, 2024, meeting minutes.

Motion: Hentschke

Second: Roache

Vote: motion carries: unanimous

4. Review 1st draft of 2025-2026 ACMAD Budget

Discussion:

After a presentation by the General Manager and Financial & HR Specialist, Chair Savage inquired whether using the VCJPA Member Contingency Fund to pay for insurance would result in any savings (this would allow us to benefit from the market earnings while reducing the burden on our operational fund). Trustee Hentschke asked if the line in the revenue section is intended as a placeholder (yes, we will not be utilizing the VCJPA fund this year). Trustee Savage asked if the surplus is what is being designated to the reserve funds (yes), and asked for clarification regarding the process for overfunded reserves (The CA CLASS: Public Health Emergency Fund is overfunded, to maintain the target level of \$500,000, we will withdraw \$24,945 from the fund, the OPEB fund is restricted for only costs associated with retiree health benefits). Trustee Qaadri asked for clarification regarding the enhanced services being provided to raise the benefit assessment (the benefit assessment is based on increased property value rather than measured costs. It cannot be used to fund

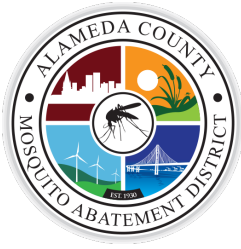
pensions or structures but is strictly designated for enhanced services. This is our budget first dealing with the invasive *Aedes* mosquitoes and additional services are required to control this species. Trustee Savage asked if the new enhanced services are being provided by the new Community Liaison position (yes) and asked if the new lab position is replacing a seasonal position (with an additional full-time position, the lab will be requesting one less seasonal). Trustee Savage inquired whether a reduction in the Community Outreach budget would impact the services provided by the new position (no, software was moved out of the Community Outreach account, into IT). Trustee Roache asked whether the lab position conducting door-to-door work would have its salary split between the Lab and Community Liaison roles (no, the employee will remain in the lab under the supervision of the Lab Director; it is better to have two people conduct door-to-door inspections) and asked if the door-to-door inspections will take the employee from the lab (yes, we are hiring for another lab position to take on the roles). Trustee Qaadri asked which gate is up for replacement (the north side gate is currently manual only and thus difficult to open in case of an emergency). Trustee Hentschke inquired about the total number of units related to the benefit assessment (referring to our Engineers Report for last year, the total SFE units amounted to 472,859).

5. Discuss Reserve Fund name changes for referral to future Ad Hoc Policy Committee
The General Manager gave background and explained the proposed changes to the finance policy. Trustee Hentschke asked if a decision needs to be made now (we are only asking the Finance Committee to make a recommendation to the Ad-Hoc Policy Committee when that committee is reviewing all policy changes).
6. Adjourn at 4:47 P.M.

Respectfully submitted,

Approved as written and/or corrected at the Finance Committee meeting held 4/9/2025.

Trustee _____
Finance Committee Member



23187 Connecticut Street
Hayward, CA 94545

T: (510) 783-7744

acmad@mosquitoes.org

April 2nd, 2025

Board of Trustees

President

Tyler Savage

Alameda

Vice-President

Kashef Qaadri

Dublin

Secretary

John Bauters

Emeryville

Cathy Roache

County-at-Large

Preston Jordan

Albany

P. Robert Beatty

Berkeley

John Zlatnik

Fremont

George Syrop

Hayward

Maya Manoharan

Livermore

Lisa Rasler

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Jeff Nibert

Pleasanton

Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

RE: ACMAD's 2025-26 Budget: Second Draft with changes

Dear ACMAD Finance Committee,

Please accept the second draft of the 2025/26 budget.

Minimal revisions have been made, including adjusting the expected revenue from the sale of property and equipment from \$25,000 to \$15,000. Additionally, professional services have been adjusted by \$80 to account for an increase in actuarial report costs. The cash carried-over sheet and reserves sheet have also been updated to reflect the ending account balances for March.

We are happy to answer any questions.

Sincerely,
ACMAD Staff
attachments:2025/26 budget & visuals

	Budget 25/26	Year to year % budget change	Budget 24/25	Actual 23/24	A vs B	Budget 23/24	Actual 22/23	Budget 22/23	Actual 21/22	Budget 21/22
REVENUES										
Ad Valorem Property Taxes	\$ 3,333,425	7%	\$ 3,125,578	\$ 3,205,216	13%	\$ 2,842,050	\$ 3,005,363	\$ 2,755,397	\$ 2,759,272	\$ 2,580,814
Special Tax & Benefit Assessment	\$ 2,022,546	0%	\$ 2,019,779	\$ 2,002,521	0%	\$ 2,008,405	\$ 1,999,781	\$ 1,981,814	\$ 1,988,520	\$ 1,981,959
Redevelopment	\$ 100,000	0%	\$ 100,000	\$ 506,903		\$ -	\$ 456,130	\$ -	\$ 401,310	\$ -
Interest earned (restricted fund interest NOT included as revenue)	\$ 20,000	0%	\$ 20,000	\$ 494,404	2372%	\$ 20,000	\$ 288,784	\$ 20,000	\$ (4,799)	\$ 30,000
Sale of Property and Equipment & Misc.	\$ 15,000	-70%	\$ 50,000	\$ 40,617	712%	\$ 5,000	\$ 12,304	\$ 2,500	\$ 121,218	\$ 5,000
Reimbursement from OPEB: Retiree Health Benefits/ fees	\$ 153,339	-3%	\$ 158,398	\$ 142,690	-10%	\$ 158,348	\$ 142,690	\$ 140,946	\$ 135,592	\$ 168,091
Reimbursement from Pension Rate Stabilization Fund	\$ 214,943		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursement from VCJPA: Member Contingency Fund	\$ -		\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue (see figure 1)	\$ 5,859,252	7%	\$ 5,473,754	\$ 6,392,351	27%	\$ 5,033,804	\$ 5,905,052	\$ 4,900,658	\$ 5,401,113	\$ 4,765,864
EXPENDITURES										
Salaries (including deferred comp.& trustee in lieu payments)	\$ 3,102,362	11%	\$ 2,790,251	\$ 2,318,987	-6%	\$ 2,462,469	\$ 2,318,987	\$ 2,371,703	\$ 2,121,872	\$ 2,236,282
CalPERS Retirement	\$ 748,174	15%	\$ 651,597	\$ 525,487	-5%	\$ 553,955	\$ 525,487	\$ 534,559	\$ 471,085	\$ 473,950
Medicare & Social Security	\$ 48,758	5%	\$ 46,366	\$ 33,692	-16%	\$ 40,292	\$ 33,692	\$ 38,763	\$ 30,026	\$ 33,062
Fringe Benefits	\$ 739,477	8%	\$ 683,132	\$ 604,258	0%	\$ 605,491	\$ 604,258	\$ 564,969	\$ 484,487	\$ 579,596
Total Salaries, Retirement, & Benefits (pgs. 2,3) (see figure 3)	\$ 4,638,771	11%	\$ 4,171,345	\$ 3,482,424	-5%	\$ 3,662,207	\$ 3,482,424	\$ 3,509,995	\$ 3,107,470	\$ 3,322,891
Service & Supplies (Clothing & Personal supplies)	\$ 9,000	-5%	\$ 9,500	\$ 5,152	-43%	\$ 9,000	\$ 7,518	\$ 9,000	\$ 7,882	\$ 10,000
Service & Supplies (Laundry services & supplies)	\$ 17,600	10%	\$ 16,000	\$ 14,404	11%	\$ 13,000	\$ 12,853	\$ 13,000	\$ 10,417	\$ 15,000
Utilities	\$ 26,300	1%	\$ 26,000	\$ 20,059	-15%	\$ 23,700	\$ 19,416	\$ 21,700	\$ 18,135	\$ 17,000
Small tools and instruments	\$ 2,500	-17%	\$ 3,000	\$ 1,645	-45%	\$ 3,000	\$ 2,120	\$ 3,000	\$ 1,963	\$ 3,000
Maintenance (Landscaping & Facility)	\$ 27,000	-10%	\$ 30,000	\$ 20,777	-31%	\$ 30,000	\$ 18,062	\$ 30,000	\$ 26,671	\$ 35,000
Maintenance (Equipment)	\$ 25,000	-11%	\$ 28,000	\$ 31,326	4%	\$ 30,000	\$ 36,210	\$ 30,000	\$ 25,355	\$ 35,000
Transportation, travel, training, & board	\$ 114,525	0%	\$ 114,525	\$ 129,999	2%	\$ 127,990	\$ 133,125	\$ 119,840	\$ 120,419	\$ 127,630
Professional services	\$ 128,080	-20%	\$ 160,600	\$ 99,674	-19%	\$ 122,950	\$ 93,115	\$ 152,200	\$ 97,726	\$ 203,450
Memberships, dues, & subscriptions.	\$ 40,000	38%	\$ 29,000	\$ 22,114	-18%	\$ 27,000	\$ 24,594	\$ 37,000	\$ 25,103	\$ 24,000
Insurance - VCJPA	\$ 214,000	5%	\$ 203,198	\$ 209,342	-1%	\$ 211,959	\$ 177,963	\$ 179,436	\$ 160,933	\$ 150,611
Community education	\$ 50,000	-9%	\$ 55,000	\$ 37,729	-29%	\$ 53,000	\$ 28,194	\$ 55,000	\$ 26,225	\$ 39,500
Operations	\$ 304,000	6%	\$ 287,500	\$ 304,478	16%	\$ 261,500	\$ 120,639	\$ 227,500	\$ 182,576	\$ 239,000
Household expenses	\$ 23,200	2%	\$ 22,700	\$ 20,057	-6%	\$ 21,350	\$ 18,517	\$ 19,950	\$ 25,388	\$ 17,350
Office expenses	\$ 9,500	-5%	\$ 10,000	\$ 9,975	-23%	\$ 13,000	\$ 7,248	\$ 12,000	\$ 7,003	\$ 12,000
Information Technology/ Communication	\$ 141,988	13%	\$ 125,500	\$ 81,051	-22%	\$ 104,000	\$ 97,711	\$ 107,400	\$ 74,950	\$ 112,400
Laboratory	\$ 135,800	4%	\$ 130,000	\$ 139,128	-1%	\$ 140,000	\$ 106,784	\$ 132,500	\$ 82,354	\$ 144,000
Total Staff Budget (pg. 4) (see figure 4)	\$ 1,268,493	1%	\$ 1,250,523	\$ 1,146,910	-4%	\$ 1,191,449	\$ 904,069	\$ 1,149,526	\$ 893,100	\$ 1,184,941
Contingency	\$ -	-100%	\$ 40,000	\$ -		\$ 48,000	\$ -	\$ 46,000	\$ -	\$ 50,000
Total Expenditures (see figure 2)	\$ 5,907,264	8%	\$ 5,461,868	\$ 4,629,334	-6%	\$ 4,901,656	\$ 4,386,493	\$ 4,705,521	\$ 4,000,570	\$ 4,557,832
SURPLUS (DEFICIT)	\$ (48,012)		\$ 11,886	\$ 1,763,017		\$ 132,148	\$ 1,518,559	\$ 195,136	\$ 1,400,543	\$ 208,032
CASH CARRIED OVER (pg. 5)	\$ 547,233		\$ 847,885			\$ 1,081,183	\$ 882,264		\$ 1,530,673	
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 499,221		\$ 859,771			\$ 1,188,331	\$ 1,077,400		\$ 1,738,705	
RESERVE ACCOUNT ALLOCATIONS										
	Transfers		Transfers	Actual 23/24		Budget 23/24	Actual 22/23	Budget 22/23	Actual 21/22	Budget 21/22
VCJPA Member Contingency Fund	\$ -		\$ -	\$ (43,103)		\$ (4,351)	\$ (43,103)	\$ (43,103)	\$ -	\$ -
PARS: Pension Rate Stabilization	\$ 124,805		\$ 214,943	\$ 269,350		\$ 297,083	\$ 269,350	\$ 269,350	\$ 434,676	\$ 434,676
CA CLASS: Public Health Emergency Fund	\$ (26,884)		\$ (43,636)	\$ (26,732)		\$ (41,085)	\$ (26,732)	\$ (26,732)	\$ -	\$ -
CA CLASS: Repair and Replace Fund (pg. 7)	\$ 125,030		\$ 203,815	\$ 537,912		\$ 866,684	\$ 537,912	\$ 510,179	\$ 1,311,625	\$ 1,311,625
CA CLASS: District Contingency Fund	\$ 90,137		\$ -	\$ -		\$ -	\$ -	\$ 27,733	\$ -	\$ 0
CAMP: New Asset & Large Project Fund	\$ 186,132		\$ 484,649	\$ 70,009		\$ 70,000	\$ 70,009	\$ 339,974	\$ 10,006	\$ (7,596)
Total reserve allocations (pg. 7) (see figure 5)	\$ 499,221		\$ 859,771	\$ 807,436		\$ 1,188,331	\$ 807,436	\$ 1,077,400	\$ 1,756,307	\$ 1,738,705
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	\$ -		\$ -			\$ -	\$ -	\$ -	\$ -	\$ -

Salaries 7/1/25 - 6/30/26

Date of hire	Position	2025-26	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS3	\$ 11,988.15	5%	\$ 599.41	\$ 12,587.56	12	\$ 151,051	\$ 755.25	\$ 31.47
Mar-14	VB2	\$ 11,257.90	2%	\$ 225.16	\$ 11,483.06	12	\$ 137,797	\$ 688.98	\$ 28.71
Aug-18	AVS5	\$ 10,229.39	1%	\$ 102.29	\$ 10,331.69	3	\$ 30,995	\$ 154.98	\$ 25.83
	VS1	\$ 10,832.12	1%	\$ 108.32	\$ 10,940.44	6	\$ 65,643	\$ 328.21	\$ 27.35
	VS2	\$ 11,394.44	1%	\$ 113.94	\$ 11,508.39	3	\$ 34,525	\$ 172.63	\$ 28.77
Apr-02	VB2	\$ 11,257.90	4%	\$ 450.32	\$ 11,708.22	12	\$ 140,499	\$ 702.49	\$ 29.27
Nov-03	VB2	\$ 11,257.90	4%	\$ 450.32	\$ 11,708.22	12	\$ 140,499	\$ 702.49	\$ 29.27
Mar-02	RPA4	\$ 13,935.73	4%	\$ 557.43	\$ 14,493.16	1	\$ 14,493	\$ 72.47	\$ 36.23
	RPA5	\$ 14,632.52	4%	\$ 585.30	\$ 15,217.82	11	\$ 167,396	\$ 836.98	\$ 38.04
Jul-15	Mgr	\$ 19,631.58	2%	\$ 392.63	\$ 20,024.21	12	\$ 240,291		
Sep-15	VB2	\$ 11,257.90	1%	\$ 112.58	\$ 11,370.48	2.5	\$ 28,426	\$ 142.13	\$ 28.43
	VB2	\$ 11,257.90	2%	\$ 225.16	\$ 11,483.06	9.5	\$ 109,089	\$ 545.45	\$ 28.71
Jul-15	IT5	\$ 13,109.21	1%	\$ 131.09	\$ 13,240.30	0.5	\$ 6,620	\$ 33.10	\$ 33.10
	IT5	\$ 13,109.21	2%	\$ 262.18	\$ 13,371.39	11.5	\$ 153,771	\$ 768.86	\$ 33.43
Nov-19	VB2	\$ 11,257.90	1%	\$ 112.58	\$ 11,370.48	12	\$ 136,446	\$ 682.23	\$ 75.80
Jul-15	LAB5	\$ 14,926.63	2%	\$ 298.53	\$ 15,225.16	12	\$ 182,702	\$ 913.51	\$ 38.06
Jul-91	Sup 5	\$ 14,778.84	6%	\$ 886.73	\$ 15,665.58	6	\$ 93,993	\$ 469.97	\$ 39.16
Jul-20	POC5	\$ 11,793.45	0%	\$ -	\$ 11,793.45	0.5	\$ 5,897	\$ 29.48	\$ 29.48
	POC5	\$ 11,793.45	1%	\$ 117.93	\$ 11,911.39	11.5	\$ 136,981	\$ 684.90	\$ 29.78
Dec-22	MCT4	\$ 9,727.63	0%	\$ -	\$ 9,727.63	11	\$ 107,004	\$ 535.02	\$ 24.32
	MCT5	\$ 10,212.30	0%	\$ -	\$ 10,212.30	1	\$ 10,212	\$ 51.06	\$ 25.53
Apr-16	FHS5	\$ 11,809.99	1%	\$ 118.10	\$ 11,928.09	11	\$ 131,209	\$ 656.04	\$ 29.82
	FHS5	\$ 11,809.99	2%	\$ 236.20	\$ 12,046.19	1	\$ 12,046	\$ 60.23	\$ 30.12
Sep-15	VB2	\$ 11,257.90	1%	\$ 112.58	\$ 11,370.48	3	\$ 34,111	\$ 170.56	\$ 28.43
	VB2	\$ 11,257.90	2%	\$ 225.16	\$ 11,483.06	9	\$ 103,348	\$ 516.74	\$ 28.71
Jan-23	MCT4	\$ 9,727.63	0%	\$ -	\$ 9,727.63	6	\$ 58,366	\$ 291.83	\$ 24.32
	MCT5	\$ 10,212.30	0%	\$ -	\$ 10,212.30	6	\$ 61,274	\$ 306.37	\$ 25.53
Feb-15	Mech 5	\$ 11,759.75	2%	\$ 235.19	\$ 11,994.94	12	\$ 143,939	\$ 719.70	\$ 29.99
Apr-25	CL1	\$ 9,264.37	0%	\$ -	\$ 9,264.37	2.5	\$ 23,161	\$ 115.80	\$ 23.16
	CL2	\$ 9,727.63	0%	\$ -	\$ 9,727.63	6	\$ 58,366	\$ 291.83	\$ 24.32
	CL3	\$ 10,212.30	0%	\$ -	\$ 10,212.30	3.5	\$ 35,743	\$ 178.72	\$ 25.53
	Sup 1	\$ 12,158.59	0%	\$ -	\$ 12,158.59	6	\$ 72,952	\$ 364.76	\$ 30.40
	Sup 2	\$ 12,766.52	0%	\$ -	\$ 12,766.52	6	\$ 76,599	\$ 383.00	\$ 31.92
	Asst.VS1	\$ 7,989.89	0%	\$ -	\$ 7,989.89	6	\$ 47,939	\$ 239.70	\$ 19.97
	AVS1	\$ 8,410.42	0%	\$ -	\$ 8,410.42	6	\$ 50,462	\$ 252.31	\$ 21.03
							\$ 3,003,844	\$ 13,817.77	

Seasonals:

Rate (ave)	#	Hours	
\$	25.00	2	1,000
			\$50,000

Unemployment	\$ 12,000.00	\$1,700.00
		\$51,700.00

Trustee in Lieu:

Annual cost:	\$ 18,000.00
--------------	--------------

Salary	\$ 3,003,843.96
CalPERS Ret.	\$ 748,174.20
Seasonals	\$51,700.00
Trustees	\$18,000.00
Subtotal	\$ 3,803,718.16
Mgr 457	\$ 12,000.00
Mgr Vehicle All.	\$ 3,000.00
Staff 457	\$ 13,817.77
Medicare tax	\$ 44,541.74
Social Security	\$ 4,216.00
Grand Total	\$ 3,881,293.66

CalPERS	Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments
13.38% Classic	\$ 1,428,773.14	\$ 191,169.85	\$ 418,315.00	\$ 609,484.85
8.27% Pepra	\$ 1,575,070.82	\$ 130,258.36	\$ 8,431	\$ 138,689.36
			\$	748,174.20

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	1,112.90	1,179.67	13,755.44	94.06	1,128.72	6.11	73.32	13.40	160.80		15,118.28
5331	1,112.90	1,179.67	13,755.44	94.06	1,128.72	6.11	73.32	13.40	160.80		15,118.28
5331	1,112.90	1,179.67	13,755.44	94.06	1,128.72	6.11	73.32	13.40	160.80		15,118.28
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5251	1,112.90	1,179.67	13,755.44	251.93	3,023.16	6.11	73.32	33.01	396.12		17,248.04
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5253	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5252	2,225.80	2,359.35	27,510.89	161.05	1,932.60	6.11	73.32	20.81	249.72		29,766.53
5331	1,112.90	1,179.67	13,755.44	94.06	1,128.72	6.11	73.32	13.40	160.80		15,118.28
5252	2,225.80	2,359.35	27,510.89	161.05	1,932.60	6.11	73.32	20.81	249.72		29,766.53
5332	2,225.80	2,359.35	27,510.89	161.05	1,932.60	6.11	73.32	20.81	249.72		29,766.53
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5332	2,225.80	2,359.35	27,510.89	161.05	1,932.60	6.11	73.32	20.81	249.72		29,766.53
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5332	2,225.80	2,359.35	27,510.89	161.05	1,932.60	6.11	73.32	20.81	249.72		29,766.53
5333	2,893.54	3,067.15	35,764.15	251.93	3,023.16	6.11	73.32	33.01	396.12		39,256.75
5331	1,112.90	1,179.67	13,755.44	94.06	1,128.72	6.11	73.32	13.40	160.80		15,118.28
5331	1,112.90	1,179.67	13,755.44	94.06	1,128.72	6.11	73.32	13.40	160.80		15,118.28
Subtotal	42,067.62		519,955.78	3,636.98	43,643.76	122.20	1,466.40	481.54	5,778.48	36,046.13	606,890.55
.24% Admin Cost			1,247.89								1,247.89
Staff Totals			521,203.68		43,643.76		1,466.40		5,778.48	36,046.13	608,138.44

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
6611	-	-	-	94.06	1,128.72			20.81	249.72		1,378.44
6642	1,169.40	1,239.56	14,453.78	94.06	1,128.72			13.40	160.80		8,516.41
6611	584.70	619.78	7,226.89	161.05	1,932.60			20.81	249.72		16,636.10
6611	584.70	619.78	7,226.89	94.06	1,128.72			13.40	160.80		8,516.41
5361	343.08	363.66	4,240.47	161.05	1,932.60			20.81	249.72		6,422.79
5361	343.08	363.66	4,240.47	94.06	1,128.72			13.40	160.80		5,529.99
151	448.28	475.18	5,540.74	94.06	1,128.72			13.40	160.80		6,830.26
6612	1,169.40	1,239.56	14,453.78	161.05	1,932.60			20.81	249.72		16,636.10
5362	686.16	727.33	8,480.94	161.05	1,932.60			20.81	249.72		10,663.26
5362	686.16	727.33	8,480.94	161.05	1,932.60			20.81	249.72		10,663.26
5362	686.16	727.33	8,480.94	161.05	1,932.60			20.81	249.72		10,663.26
5362	686.16	727.33	8,480.94	161.05	1,932.60			20.81	249.72		10,663.26
	7,387.28		91,306.78		19,171.80			220.08	2,640.96		113,119.54
.24% Admin Costs=			219.14								219.14
Annuitant Totals			91,525.92		19,171.80				2,640.96		113,338.68

Grand Total			612,729.59		62,815.56		1,466.40		8,419.44	36,046.13	721,477.12
--------------------	--	--	-------------------	--	------------------	--	-----------------	--	-----------------	------------------	-------------------

Medicare Part B Reimb. 18,000.00

739,477.12

A/C #	BUDGET CATEGORY	staff	Budget 25/26	% change	Budget 24/25	% change	Actual 23/24	A vs B	Budget 23/24	Actual 22/23	Actual 21/22
SERVICE AND SUPPLIES											
5201	Clothing and personal supplies (purchased)	MW	\$ 9,000	-5%	\$ 9,500	-6%	\$ 5,152	-43%	\$ 9,000	\$ 7,518	\$ 7,882
5202	Laundry service and supplies (rented)	MW	\$ 17,600	10%	\$ 16,000	23%	\$ 14,404	11%	\$ 13,000	\$ 12,853	\$ 10,417
UTILITIES											
5301	Garbage (Waste Mgmt)	MR	\$ 4,300	8%	\$ 4,000	-5%	\$ 4,072	-3%	\$ 4,200	\$ 3,373	\$ 3,788
5302	PG & E	MR/ MW	\$ 18,000	0%	\$ 18,000	20%	\$ 12,942	-14%	\$ 15,000	\$ 12,673	\$ 10,959
5303	Hayward Water & Sewage	MR	\$ 4,000	0%	\$ 4,000	-11%	\$ 3,045	-32%	\$ 4,500	\$ 3,370	\$ 3,388
5401	SMALL TOOLS AND INSTRUMENTS	MW	\$ 2,500	-17%	\$ 3,000	0%	\$1,645	-45%	\$ 3,000	\$ 2,120	\$ 1,963
MAINTENANCE											
5501	Landscaping service	MW	\$ 4,500	-10%	\$ 5,000	0%	\$ 3,492	-30%	\$ 5,000	\$ 2,988	\$ 2,780
5502	Facility Maintenance	MW	\$ 22,500	-10%	\$ 25,000	0%	\$ 17,285	-31%	\$ 25,000	\$ 15,074	\$ 23,891
5503	Maintenance of equipment	MW	\$ 25,000	-11%	\$ 28,000	-7%	\$ 31,326	4%	\$ 30,000	\$ 36,210	\$ 25,355
TRANSPORTATION, TRAVEL, TRAINING, & BOARD											
5601	Fuel and GPS (WexMart)	MW/MR	\$ 55,000	0%	\$ 55,000	-8%	\$ 60,823	1%	\$ 60,000	\$ 60,798	\$ 56,272
5602	Meetings, conferences, & travel	RC	\$ 40,000	0%	\$ 40,000	21%	\$ 43,803	33%	\$ 33,000	\$ 51,432	\$ 30,366
5603	Board meeting expenses	RC	\$ 950	0%	\$ 950	19%	\$ 1,239	55%	\$ 800	\$ 698	\$ 542
5605	Board plaques and nameplates	RC	\$ 225	0%	\$ 225	18%	\$ 221	16%	\$ 190	\$ 221	\$ 146
5606	Continuing Education fees	RC	\$ 3,350	0%	\$ 3,350	12%	\$ 6,868	129%	\$ 3,000	\$ 240	\$ 2,700
5607	Staff Training (staff dev./ college courses)	RC	\$ 15,000	0%	\$ 15,000	0%	\$ 9,545	-36%	\$ 15,000	\$ 4,936	\$ 15,693
PROFESSIONAL SERVICES											
5701	Audit	MR	\$ 18,000	17%	\$ 15,400	3%	\$ 15,275	2%	\$ 15,000	\$ 14,650	\$ 14,347
5702	Actuarial reports	MR	\$ 1,280	-65%	\$ 3,700	68%	\$ 1,200	-45%	\$ 2,200	\$ 3,700	\$ 2,200
5704	Legal Services	RC	\$ 6,000	-25%	\$ 8,000	0%	\$ 7,312	-9%	\$ 8,000	\$ 7,932	\$ 4,258
5706	Tax collection service (SCI)	RC	\$ 39,000	0%	\$ 39,000	0%	\$ 37,567	-4%	\$ 39,000	\$ 37,642	\$ 36,673
5707	Payroll service (OnePoint)	MR	\$ 10,000	0%	\$ 10,000	0%	\$ 8,998	-10%	\$ 10,000	\$ 8,816	\$ 8,650
5708	Environmental consultant/ EcoAtlas	EC	\$ 26,000	-9%	\$ 28,700	44%	\$ 2,801	-86%	\$ 20,000	\$ -	\$ 4,121
5709	HR Services (RGS & other)	RC	\$ 5,000	0%	\$ 5,000	100%	\$ 4,163	67%	\$ 2,500	\$ -	\$ 4,245
5710	OPEB management (PFM & US Bank)	RC	\$ 22,000	-12%	\$ 25,000	0%	\$ 21,113	-16%	\$ 25,000	\$ 19,565	\$ 22,542
5711	Financial advising	RC	\$ -	-100%	\$ 25,000	4900%	\$ -	-100%	\$ 500	\$ -	\$ -
5712	Pre-employment physicals	RC	\$ 800	0%	\$ 800	7%	\$ 1,245	66%	\$ 750	\$ 810	\$ 690
5801	MEMBERSHIPS, DUES & SUBSCRIPTIONS	RC	\$ 40,000	38%	\$ 29,000	7%	\$ 22,114	-18%	\$ 27,000	\$ 24,594	\$ 25,103
5802	INSURANCE - VC/JPA	RC	\$ 214,000	5%	\$ 203,198	-4%	\$ 209,342	-1%	\$ 211,959	\$ 176,982	\$ 159,952
5901	COMMUNITY EDUCATION	EC	\$ 50,000	-9%	\$ 55,000	4%	\$ 37,729	-29%	\$ 53,000	\$ 28,194	\$ 26,225
OPERATIONS											
6101	Pesticides	JH	\$ 230,000	10%	\$ 210,000	11%	\$ 259,814	37%	\$ 190,000	\$ 92,820	\$ 143,588
6102	Field supplies (dippers etc)	JH	\$ 2,000	0%	\$ 2,000	-33%	\$ 1,199	-60%	\$ 3,000	\$ 999	\$ 750
6103	Mosquitofish program	MW	\$ 5,000	-33%	\$ 7,500	50%	\$ 1,482	-70%	\$ 5,000	\$ 2,119	\$ 1,315
6104	Spray equipment	MW	\$ 7,500	-6%	\$ 8,000	0%	\$ 5,586	-30%	\$ 8,000	\$ 1,513	\$ 5,367
6105	Safety	MW	\$ 10,000	18%	\$ 8,500	0%	\$ 11,729	38%	\$ 8,500	\$ 6,725	\$ 8,894
6106	Aerial Pool Survey	RF	\$ 25,000	0%	\$ 25,000	25%	\$ 23,285	16%	\$ 20,000	\$ 15,100	\$ 21,300
6107	Permits	EC	\$ 2,000	-50%	\$ 4,000	100%	\$ 1,383	-31%	\$ 2,000	\$ 1,363	\$ 1,362
6108	Helicopter service	JH	\$ 15,000	0%	\$ 15,000	-40%	\$ -	-100%	\$ 25,000	\$ -	\$ -
6109	Drone	EHS	\$ 7,500	0%	\$ 7,500	#DIV/0!	\$ -	#DIV/0!	\$ -	\$ -	\$ -
HOUSEHOLD EXPENSES											
6201	Janitorial service	MW	\$ 9,000	6%	\$ 8,500	13%	\$ 5,646	-25%	\$ 7,500	\$ 7,294	\$ 5,940
6202	Supplies (+ emergency)	MW	\$ 3,200	0%	\$ 3,200	12%	\$ 2,679	-6%	\$ 2,850	\$ 2,023	\$ 1,753
6203	Alarm service	RF	\$ 11,000	0%	\$ 11,000	0%	\$ 11,732	7%	\$ 11,000	\$ 9,200	\$ 17,695
6301	OFFICE EXPENSES	MR	\$ 9,500	-5%	\$ 10,000	-23%	\$ 9,975	-23%	\$ 13,000	\$ 7,248	\$ 7,003
IT/ COMMUNICATIONS											
6401	IT Expenses	RF	\$ 106,000	18%	\$ 90,000	29%	\$ 56,098	-20%	\$ 70,000	\$ 71,063	\$ 50,704
6402	Telephone Service & Internet	RF	\$ 11,000	0%	\$ 11,000	10%	\$ 9,509	-5%	\$ 10,000	\$ 8,753	\$ 10,018
6403	Website hosting	RF	\$ 2,988	0%	\$ 3,000	0%	\$ 2,988	0%	\$ 3,000	\$ 2,400	\$ 2,400
6404	Cell phone service	RF	\$ 15,000	0%	\$ 15,000	0%	\$ 10,356	-31%	\$ 15,000	\$ 12,871	\$ 8,942
6405	Microsoft Office 365	RF	\$ 7,000	8%	\$ 6,500	8%	\$ 2,100	-65%	\$ 6,000	\$ 2,611	\$ 2,886
LABORATORY											
6501	Mosquito and pathogen monitoring	EHS	\$ 126,000	26%	\$ 100,000	0%	\$ 123,050	23%	\$ 100,000	\$ 74,530	\$ 66,017
6502	Insecticide resistance	EHS	\$ 1,800	-64%	\$ 5,000	0%	\$ 1,692	-66%	\$ 5,000	\$ 8,226	\$ 11
6503	Research	EHS	\$ 8,000	-68%	\$ 25,000	-29%	\$ 14,386	-59%	\$ 35,000	\$ 24,028	\$ 16,326
Total			\$ 1,268,493	1%	\$ 1,250,523	5%	\$ 1,146,910	-4%	\$ 1,191,449	\$ 904,069	\$ 893,100

Estimate of Cash Carryover from Fiscal Year 24/25 to 25/26

	debits	credits	balance
LAIF, Operational Fund, County, and Five Star Balances as of January 31, 2025			\$ 4,669,657
February check batch #1	\$ 167,965		\$ 4,501,692
February check batch #2	\$ 213,530		\$ 4,288,162
Balance as of February 28, 2025			\$ 4,216,055 <i>estimates below</i>
March check batch #1	\$ 169,118		\$ 4,046,937
<i>March check batch #2</i>	\$ 229,644		\$ 3,817,293
Balance as of March 31, 2025			\$ 3,807,497
April check batch #1	\$ 175,000		\$ 3,632,497
Deposit		2,210,000	
April check batch #2	\$ 200,000		\$ 5,642,497
Balance as of April 30, 2025			\$ 5,642,497
<i>May check batch #1</i>	\$ 200,000		\$ 5,442,497
<i>May check batch #2</i>	\$ 200,000		\$ 5,242,497
<i>Balance as of May 31 ,2025</i>			\$ 5,242,497
<i>June check batch #1</i>	\$ 200,000		\$ 5,042,497
<i>June check batch #2</i>	\$ 200,000		\$ 4,842,497
<i>Balance as of June 30, 2025</i>			<u>\$ 4,842,497</u>
<i>Totals</i>	\$ 1,573,762	\$ 2,210,000	\$ 4,842,497
<i>Unused capital funds (pg. 6)</i>			\$ -
<i>Reserve transfers from prior year</i>			\$ 160,180
<i>Operational requirement (July-December)</i>			<u>\$ 4,135,085</u>
<u><i>Estimated Cash Carried Over</i></u>			<u>\$ 547,233</u>

CAPITAL EXPENDITURES (Outlay)					
	2021-22	2022-23	2023-24	2024-25	2025-26
21/22 Capital Reserve (new assets & non-capital projects)					
Lobby display	\$30,000				
21/22 Repair and Replace (replacement assets)					
V42	\$40,000				
21/22 Capital Reserve and Repair and Replace Total	\$70,000				
Unused capital funds (cash carried over)	\$30,000				
22/23 Capital Reserve (new assets & non-capital projects)					
Fish Enclosure		\$ 250,000			
Lobby Display		\$ 30,000			
22/23 Capital Reserve Total		\$ 280,000			
22/23 Repair and Replace (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			
23/24 Capital Reserve (new assets & non-capital projects)			\$ -		
23/24 Capital Reserve Total			\$ -		
22/23 Repair and Replace (replacement assets)					
MapVision - Gen 3			\$ 140,000		
23/24 Repair and Replace Total			\$ 140,000		
Unused capital funds (cash carried over)			\$ 140,000		
24/25 Capital Reserve (new assets & non-capital projects)				\$ -	
24/25 Capital Reserve Total				\$ -	
24/25 Repair and Replace (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	
24/25 Repair and Replace Total				\$ 485,000	
Unused capital funds (cash carried over)				\$ 140,000	
25/26 New Assets/ Large Projects					
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
25/26 New Assets/ Large Projects Total					\$ 186,500
25/26 Repair and Replace (replacement assets)					
25/26 Repair and Replace Total					\$ -
Unused capital funds (cash carried over)					\$ -

<u>Committed Reserve Funds</u>	<u>Target Level</u>	<u>As of March 31, 2025</u>	<u>Transfers²</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency Fund ¹	\$329,261	\$329,261	\$0	100%	100%
CA CLASS Enhanced: Public Health Emergency Fund	\$500,000	\$526,884	-\$26,884	105%	100%
CA CLASS: Repair and Replace Fund	\$4,319,711	\$3,751,074	\$125,030	87%	90%
CA CLASS Enhanced: District Contingency Fund	\$3,544,358	\$2,214,612	\$90,137	62%	65%
CAMP: New Asset/ Large Projects ²	\$186,500	\$368	\$186,132	NA	NA
<u>Restricted Reserve Funds</u>					
PARS: Pension Rate Stabilization ³	\$5,018,276	\$3,094,467	\$124,805	62%	64%
Other Post Employment Benefit Fund (OPEB) ⁴	\$3,308,985	\$5,088,637		154%	154%
<u>TOTAL</u>		\$15,005,302	\$499,221		

¹ Balance as of December 31, 2024

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

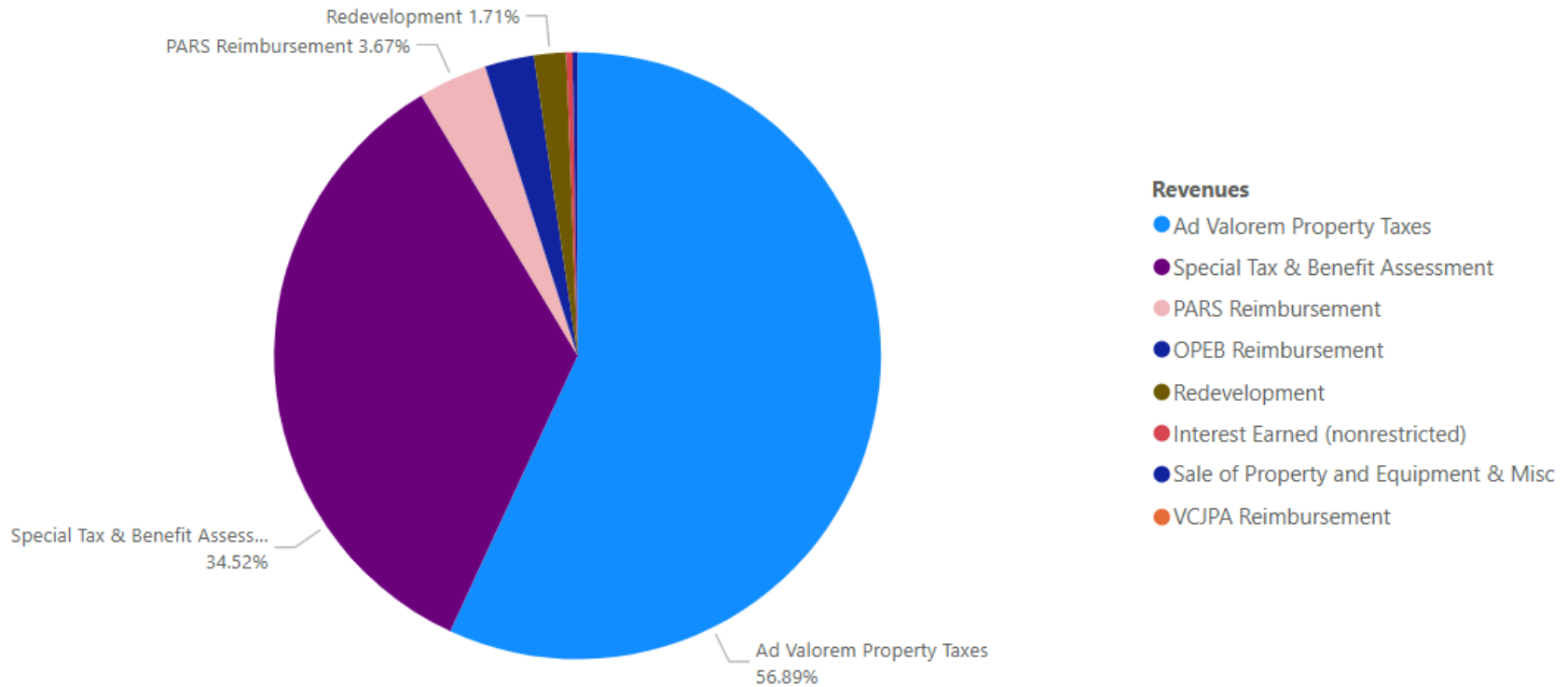
³ - Balance as of February 28, 2025. Unfunded Accrued Liability as of June 30, 2023.

⁴ - OPEB liability as of June 30, 2024.

Alameda County Mosquito Abatement District
FY 2025/26

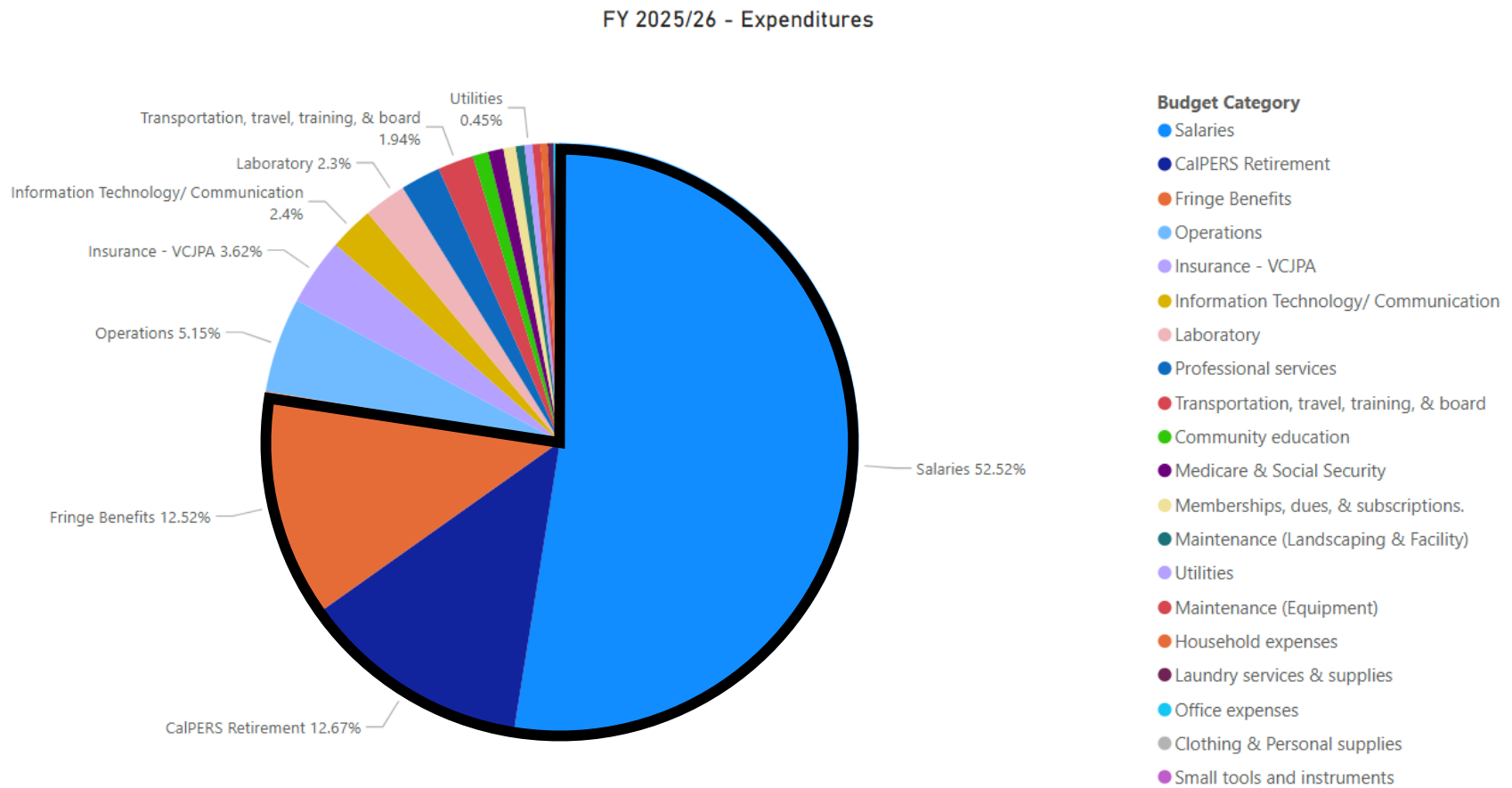
Figure 1: The District expects to receive a total revenue of \$5,859,252 for the fiscal year 2025/26. The revenue breakdown is as follows: Ad Valorem Property Taxes (\$3,333,425), Special Tax & Benefit Assessment (\$2,022,546), PARS Reimbursement (\$214,943), OPEB Reimbursement (\$153,339), Redevelopment (\$100,000), Interest Earned – non-restricted(\$20,000), and Sale of Property and Equipment & Misc (\$15,000). The District anticipate a 7% increase in revenue compared to the budgeted amount for the preceding fiscal year.

FY 2025/26 - Budgeted Revenue



Alameda County Mosquito Abatement District
FY 2025/26

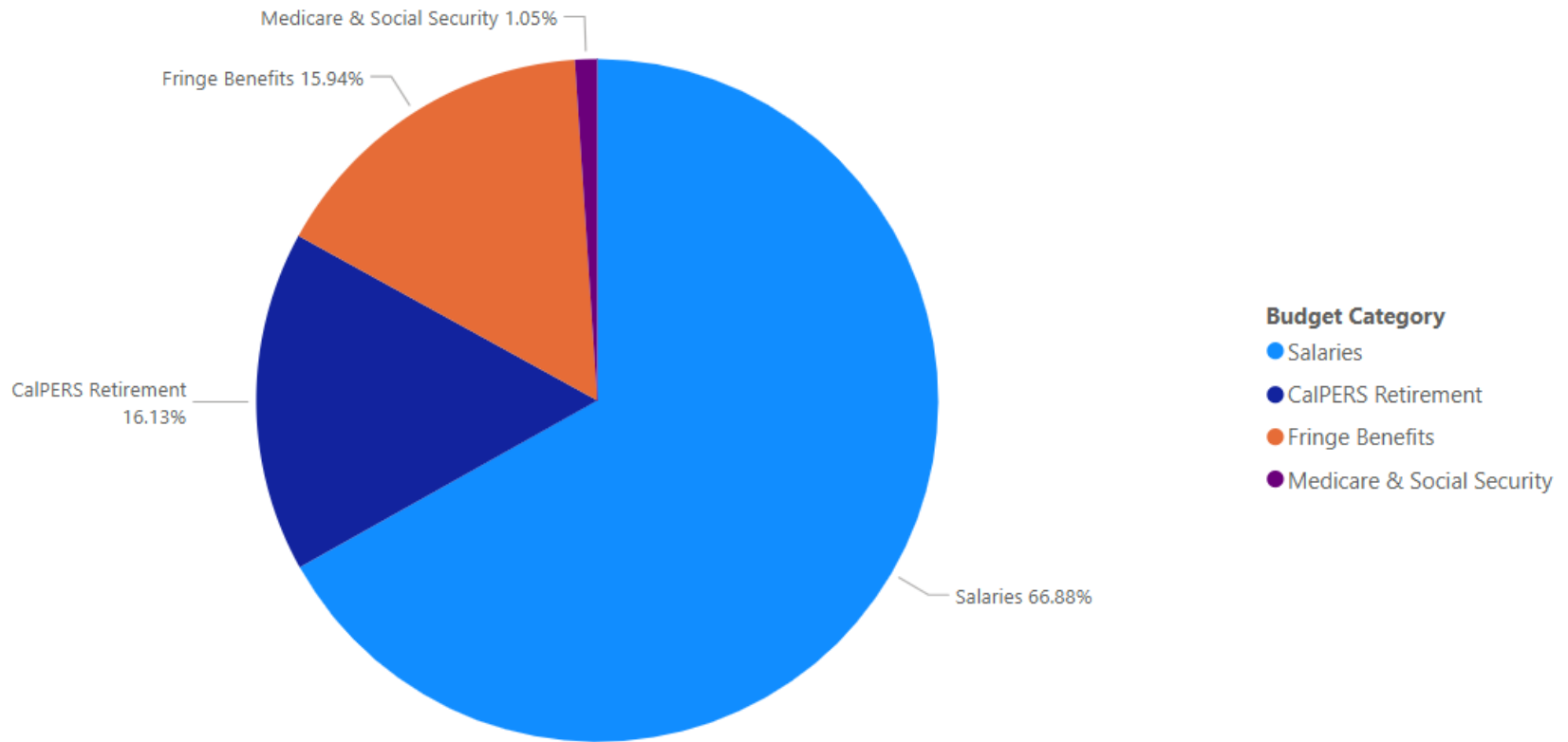
Figure 2: The pie chart illustrates the total expenditures amounting to \$5,907,264. Total expenditures increased by 8% from the previous fiscal year.



Alameda County Mosquito Abatement District
FY 2025/26

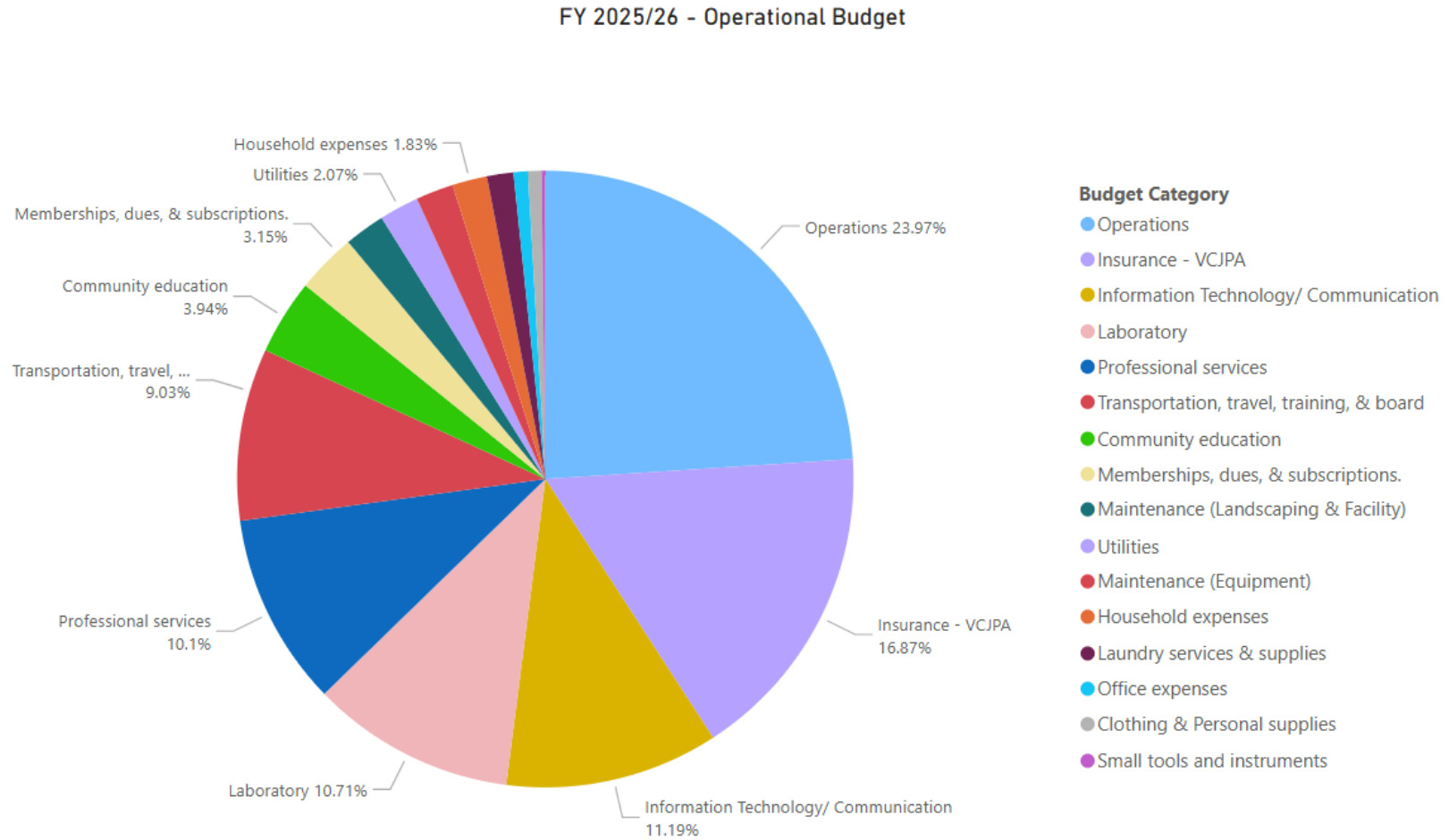
Figure 3: The pie chart below shows the distribution of Salaries (\$3,102,362), CalPERS Retirement (\$748,174), Fringe Benefits (\$739,477), and Medicare & Social Security (\$48,758). This indicates an 11% growth compared to the previous fiscal year.

FY 2025/26 - Salaries, Fringe Benefits, CalPERS Retirement and Medicare & Social Security



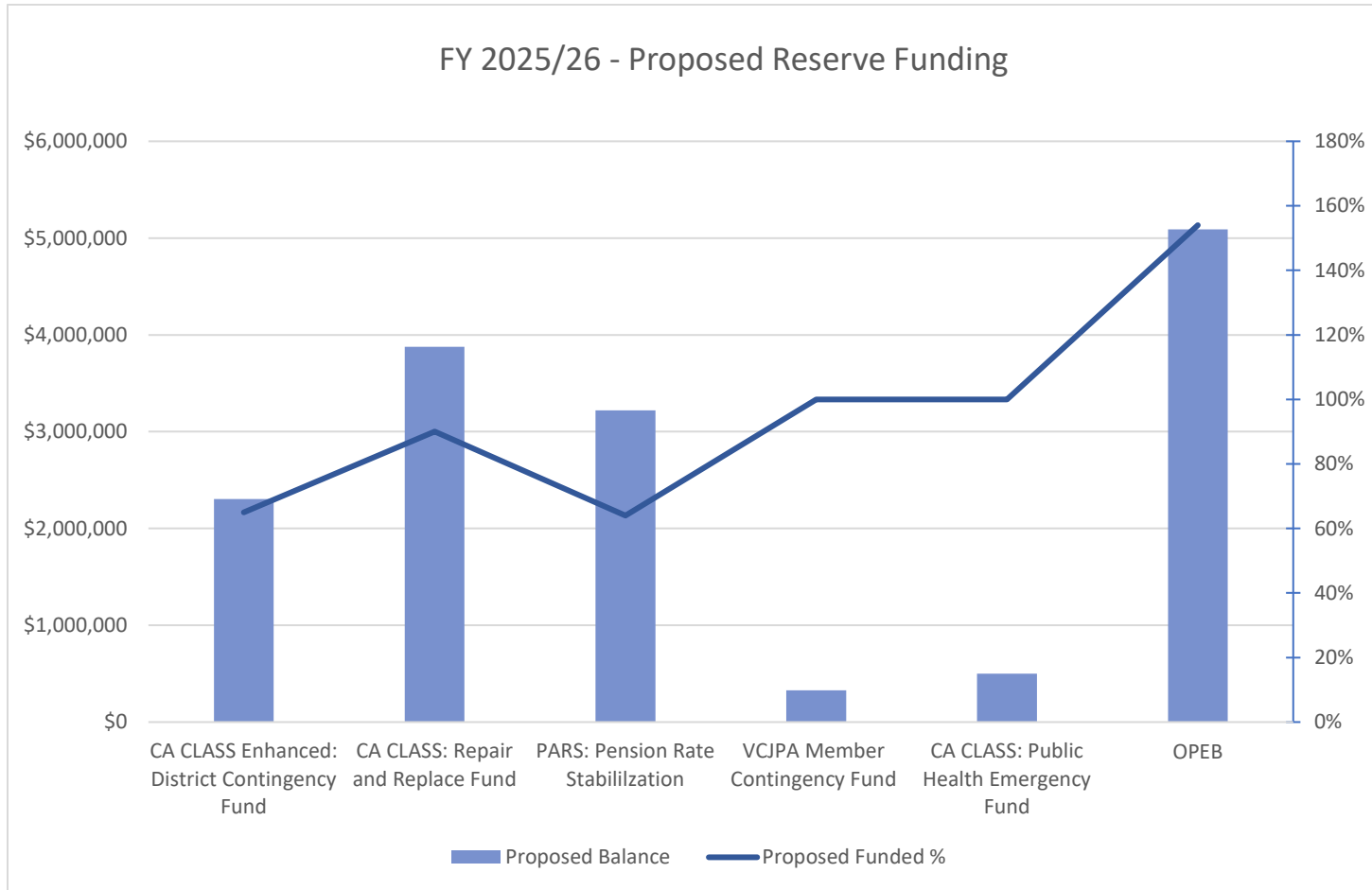
Alameda County Mosquito Abatement District
FY 2025/26

Figure 4: The pie chart below displays the breakdown of the total staff budget, which amounts to \$1,268,493. This reflects a 1% increase from the previous fiscal year.



Alameda County Mosquito Abatement District
FY 2025/26

Figure 5: The chart below outlines the Proposed Reserve Funding for the fiscal year 2025/26.



Alameda County Mosquito Abatement District
FY 2025/26

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

