

23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

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Union City

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Julie Testa

Pleasanton

Ryan Clausnitzer

General Manager

**ACMAD Finance Committee
Agenda**

4:30 P.M-5:00 P.M. 4/13/2022

Hybrid Meeting of the Finance Committee

Physically held at the Office of the District

23187 Connecticut Street, Hayward, CA 94545 and

Teleconferencing at <https://us02web.zoom.us/j/86174250179>

see below for additional details.

Committee Members:

Victor Aguilar

Subru Bhat

Preston Jordan

Tyler Savage

George Young

Courtney Welch

Topics:

1. Roll call
2. Approval of March 9th, 2022, meeting minutes. (**Action Required**)
3. Review 2nd draft of 2022-2023 ACMAD Budget. (Information only)
4. 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# 861 7425 0179** followed by the pound (#) key.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/86174250179>

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID# 861 7425 0179**.

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.

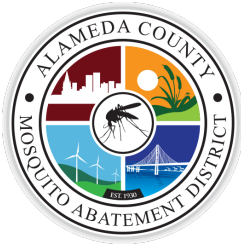
In Person: Members of the public may raise their hand and wait to be recognized by the Board President or designee.

Telephone: Press star (*)9, which will alert staff that you have a comment to provide.

Computer or Mobile: Use the "raise hand" feature to alert staff that you have a comment to provide.

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.



23187 Connecticut Street
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**ACMAD Finance Committee
Minutes
3/9/2022**

Board of Trustees

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County at Large

Tyler Savage

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Eric Hentschke

Newark

Hope Salzer

Piedmont

Julie Testa

Pleasanton

Ryan Clausnitzer

General Manager

Committee Members:

Preston Jordan, Chair

Victor Aguilar

Subru Bhat

Tyler Savage

Courtney Welch

George Young

Topics:

The Chair called the meeting to order at 4:02 P.M.

1. Trustees Jordan, Aguilar, Bhat, Savage, Welch, and Young were present on the Zoom meeting, Ryan Clausnitzer and Michelle Robles were present on the teleconference representing the District and to record the minutes.

1. Approval of the April 14th, 2021 meeting minutes.

Motion: Trustee Bhat moved to approve the minutes

Second: Trustee Aguilar

Vote: motion carries: unanimous

2. Review 1st draft of 2022-2023 ACMAD Budget. (Information only)

Discussion:

After a presentation by the General Manager (GM), Trustees Jordan asked the following questions that were answered by the GM. There appears to be a calculation error in the year-to-year budget comparison in a cell of the revenue column (will have it corrected in the next version). The capital projects table needs to include actuals for consistency (yes). Supports transferring overfunded reserve accounts, VCJPA and Public Health Emergency, to underfunded reserve accounts (yes, also supported by Trustee Savage). Would like an explanation on what "AL" is meant in the CalPERS valuation report calculation (will ask the actuary and report back). Mentioned that he did not receive two of the excel sheets of the budget (will send those over). Can a 100% funded status be added for the capital reserve row (yes, future versions will include that). Unfortunate that the OPEB is so overfunded (sure, but it is restricted to that purpose and while the last actuarial assumption was favorable, future assumptions may not be). Trustee Bhat asked how the travel and training budget is calculated (using prior actual amounts and considering future destinations). Trustee Savage asked where the net income (surplus) is utilized (towards reserve accounts defined in

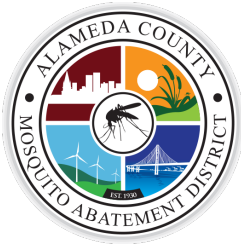
District policy until those funds are filled, then, tax rates should be decreased). Trustee Savage also asked why the environmental consultant budget fluctuates (Michelle Robles answered that Bay Area district take turns being the lead agency on reports, to be reimbursed, there are also occasional reports that require increased spending). Trustees Savage, Bhat, and Aguilar suggested increasing the fuel budget in light of the current geopolitical situation (yes).

3. Adjourn at 5:03 P.M.

Respectfully submitted,

Approved as written and/or corrected at the Finance Committee meeting held 4/13/2022.

Trustee _____
Finance Committee Member



23187 Connecticut Street
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April 7th, 2022

Board of Trustees

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County at Large

Tyler Savage

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Ryan Clausnitzer

General Manager

RE: ACMAD's 2022-23 2nd draft with changes

Dear ACMAD Finance Committee,

The following changes from the 1st draft are based on requests from the committee:

- Corrected year to year revenue change % on the summary page
- Readability improvement to the capital reserve sheet
- Funds transferred from overfunded reserve accounts: VCJPA and Public Health Emergency to repair and replace
- Fuel expense budget increased
- Capital reserve target goal and proposed funded % adding in reserve sheet

I also made a few added changes, such as:

- Increasing the salary for the accountant position to align with a reclassification and planning for the retirement of an employee with overlapping of a new employee in the salary sheet
- More conservative deducting of prior year reserve transfers in the cash carried over sheet
- The purchase of a replacement microscope from the Repair and replace fund in the capital sheet
- Addition of planned repair and replace purchases to the capital reserve transfer calculations

I am happy to answer any questions.

Sincerely,

Ryan Clausnitzer
General Manager

| | Budget 22/23 | Year to year % budget change | Budget 21/22 | Actual 20/21 | A vs B | Budget 20/21 | Actual 19/20 | Budget 19/20 | Actual 18/19 | Budget 18/19 |
|--------------------------------------------------------------------|---------------------|------------------------------------|---------------------|---------------------|-------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | | | | | | |
| Ad Valorem Property Taxes | \$ 2,755,397 | 7% | \$ 2,580,814 | \$ 2,624,188 | 14% | \$ 2,300,000 | \$ 2,502,132 | \$ 2,494,800 | \$ 2,325,861 | \$ 2,268,000 |
| Special Tax & Benefit Assessment | \$ 1,981,814 | 0% | \$ 1,981,959 | \$ 1,962,192 | 8% | \$ 1,821,600 | \$ 1,951,959 | \$ 1,986,806 | \$ 1,939,212 | \$ 1,994,499 |
| Interest earned (restricted fund interest NOT included as revenue) | \$ 20,000 | -33% | \$ 30,000 | \$ 19,208 | -36% | \$ 30,000 | \$ 176,499 | \$ 30,000 | \$ 167,488 | \$ 30,000 |
| Sale of Property and Equipment & Misc. | \$ 2,500 | -50% | \$ 5,000 | \$ 1,038 | -79% | \$ 5,000 | \$ 14,775 | \$ 5,000 | \$ 2,289 | \$ 5,000 |
| Reimburses Retiree Health Benefits and fees from OPEB | \$ 140,946 | -16% | \$ 168,091 | \$ 163,355 | -1% | \$ 164,913 | \$ 163,355 | \$ 163,630 | \$ 170,667 | \$ 179,229 |
| Total Revenue | \$ 4,900,658 | 3% | \$ 4,765,864 | \$ 4,769,981 | 10% | \$ 4,321,513 | \$ 4,808,720 | \$ 4,680,236 | \$ 4,605,517 | \$ 4,476,728 |
| EXPENDITURES | | | | | | | | | | |
| Salaries (including deferred comp.) | \$ 2,360,764 | 6% | \$ 2,236,282 | \$ 2,037,043 | -4% | \$ 2,116,177 | \$ 1,980,518 | \$ 2,035,791 | \$ 1,894,209 | \$ 1,933,182 |
| CalPERS Retirement | \$ 534,147 | 13% | \$ 473,950 | \$ 423,110 | 0% | \$ 423,350 | \$ 378,833 | \$ 360,538 | \$ 310,838 | \$ 301,812 |
| Medicare & Social Security | \$ 38,605 | 17% | \$ 33,062 | \$ 27,867 | -11% | \$ 31,278 | \$ 29,651 | \$ 30,843 | \$ 25,149 | \$ 28,031 |
| Fringe Benefits | \$ 564,969 | -3% | \$ 579,596 | \$ 502,898 | -5% | \$ 527,031 | \$ 465,466 | \$ 502,043 | \$ 452,960 | \$ 508,680 |
| Total Salaries, Retirement, & Benefits (pgs. 2,3) | \$ 3,498,486 | 5% | \$ 3,322,891 | \$ 2,990,918 | -3% | \$ 3,097,836 | \$ 2,854,468 | \$ 2,929,215 | \$ 2,683,156 | \$ 2,771,705 |
| Service & Supplies (Clothing & Personal supplies) | \$ 9,000 | -10% | \$ 10,000 | \$ 4,859 | -51% | \$ 10,000 | \$ 6,214 | \$ 8,000 | \$ 8,899 | \$ 6,000 |
| Service & Supplies (Laundry services & supplies) | \$ 13,000 | -13% | \$ 15,000 | \$ 9,125 | -39% | \$ 15,000 | \$ 10,648 | \$ 12,750 | \$ 12,603 | \$ 9,500 |
| Utilities | \$ 17,200 | 1% | \$ 17,000 | \$ 15,422 | 29% | \$ 12,000 | \$ 25,962 | \$ 12,600 | \$ 30,161 | \$ 36,500 |
| Small tools and instruments | \$ 3,000 | 0% | \$ 3,000 | \$ 2,189 | -27% | \$ 3,000 | \$ 2,056 | \$ 3,000 | \$ 2,211 | \$ 2,500 |
| Maintenance (Landscaping & Facility) | \$ 30,000 | -14% | \$ 35,000 | \$ 20,262 | -19% | \$ 25,000 | \$ 16,679 | \$ 25,000 | \$ 13,673 | \$ 25,000 |
| Maintenance (Equipment) | \$ 30,000 | -14% | \$ 35,000 | \$ 22,290 | -36% | \$ 35,000 | \$ 20,600 | \$ 35,000 | \$ 43,629 | \$ 35,000 |
| Transportation, travel, training, & board | \$ 119,840 | -6% | \$ 127,630 | \$ 74,653 | -39% | \$ 122,400 | \$ 95,814 | \$ 134,260 | \$ 98,433 | \$ 134,210 |
| Professional services | \$ 152,200 | -25% | \$ 203,450 | \$ 91,623 | -48% | \$ 176,200 | \$ 112,887 | \$ 169,320 | \$ 115,324 | \$ 190,620 |
| Memberships, dues, & insurance | \$ 37,000 | 54% | \$ 24,000 | \$ 22,906 | -2% | \$ 23,337 | \$ 26,317 | \$ 22,655 | \$ 20,774 | \$ 21,152 |
| Insurance - VCJPA & EAP | \$ 166,300 | 10% | \$ 150,611 | \$ 141,650 | 3% | \$ 137,524 | \$ 134,834 | \$ 133,546 | \$ 124,688 | \$ 123,351 |
| Community education | \$ 55,000 | 39% | \$ 39,500 | \$ 26,317 | -32% | \$ 38,575 | \$ 22,734 | \$ 40,000 | \$ 34,861 | \$ 33,000 |
| Operations | \$ 227,500 | -5% | \$ 239,000 | \$ 223,362 | -7% | \$ 241,000 | \$ 179,659 | \$ 228,500 | \$ 206,731 | \$ 234,000 |
| Household expenses | \$ 19,950 | 15% | \$ 17,350 | \$ 15,881 | -5% | \$ 16,750 | \$ 14,817 | \$ 15,850 | \$ 18,594 | \$ 19,000 |
| Office expenses | \$ 12,000 | 0% | \$ 12,000 | \$ 9,748 | -19% | \$ 12,000 | \$ 13,761 | \$ 14,500 | \$ 11,796 | \$ 15,100 |
| Information Technology/ Communication | \$ 107,400 | -4% | \$ 112,400 | \$ 71,771 | -36% | \$ 111,400 | \$ 83,135 | \$ 117,100 | \$ 108,886 | \$ 122,200 |
| Laboratory | \$ 132,500 | -8% | \$ 144,000 | \$ 64,136 | -54% | \$ 139,000 | \$ 100,878 | \$ 137,000 | \$ 118,148 | \$ 118,148 |
| Total Staff Budget (pg. 4) | \$ 1,131,890 | -4% | \$ 1,184,941 | \$ 816,194 | -27% | \$ 1,118,186 | \$ 866,995 | \$ 1,109,081 | \$ 969,411 | \$ 1,125,281 |
| Contingency | \$ 46,000 | -8% | \$ 50,000 | \$ - | | \$ 50,000 | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Total Expenditures | \$ 4,676,376 | 3% | \$ 4,557,832 | \$ 3,807,112 | -11% | \$ 4,266,022 | \$ 3,721,463 | \$ 4,088,296 | \$ 3,652,567 | \$ 3,946,706 |
| SURPLUS (DEFICIT) | \$ 224,281 | | \$ 208,032 | \$ 962,869 | | \$ 55,491 | \$ 591,940 | | \$ 530,021 | |
| CASH CARRIED OVER (pg. 5) | \$ 966,007 | | \$ 1,530,673 | | | \$ 161,656 | \$ 485,003 | | \$ 1,269,782 | |
| SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS | \$ 1,190,288 | | \$ 1,738,705 | | | \$ 217,147 | \$ 1,076,943 | | \$ 1,799,803 | |
| RESERVE ACCOUNT ALLOCATIONS | | | | | | | | | | |
| VCJPA Contingency Fund | \$ (43,103) | | \$ - | | | \$ - | \$ (51,332) | \$ (51,332) | | \$ - |
| PARS: Pension Rate Stabilization | \$ 297,572 | | \$ 434,676 | | | \$ - | \$ 500,000 | \$ 500,000 | \$ 1,064,536 | \$ 500,000 |
| CAMP: Public Health Emergency | \$ (26,516) | | \$ - | | | \$ - | \$ - | \$ - | \$ 516,771 | \$ - |
| CAMP: Repair and Replace (pg. 6) | \$ 617,349 | | \$ 1,311,625 | | | \$ 314,315 | \$ 1,086,170 | \$ 1,196,000 | \$ 336,821 | \$ 193,853 |
| CAMP: Operating reserve | \$ - | | \$ - | | | \$ (25,000) | \$ (619,057) | \$ (619,057) | \$ 1,909,413 | \$ 855,950 |
| CAMP: Capital reserve | \$ 344,986 | | \$ (7,596) | | | \$ (72,168) | \$ 155,162 | \$ 51,332 | \$ 231,329 | \$ 131,752 |
| Total reserve allocations (pg. 7) | \$ 1,190,288 | | \$ 1,738,705 | | | \$ 217,147 | \$ 1,690,000 | \$ 1,076,943 | \$ 4,058,870 | \$ 1,799,803 |
| SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS | \$ - | | \$ - | | | \$ - | \$ - | \$ - | \$ - | \$ - |

Salaries 7/1/22 - 6/30/23

| Date of hire | Position | 2022-23 | Longevity | Longevity Amount | New Salary | # mo | Subtotal | Deferred Comp. | (per pay period) |
|--------------|----------|-------------|-----------|------------------|--------------|------|--------------|----------------|------------------|
| Jul-99 | VS3 | \$10,415.50 | 4% | \$ 416.62 | \$ 10,832.12 | 12 | \$ 129,985 | \$ 649.93 | \$ 27.08 |
| Mar-14 | VB2 | \$9,819.50 | 1% | \$ 98.20 | \$ 9,917.70 | 12 | \$ 119,012 | \$ 595.06 | \$ 24.79 |
| Aug-18 | AS VC5 | \$8,915.85 | 0% | \$ - | \$ 8,915.85 | 1 | \$ 8,916 | \$ 44.58 | \$ 22.29 |
| | VS1 | \$9,447.17 | 0% | \$ - | \$ 9,447.17 | 6 | \$ 56,683 | \$ 283.42 | \$ 23.62 |
| | VS2 | \$9,919.52 | 0% | \$ - | \$ 9,919.52 | 5 | \$ 49,598 | \$ 247.99 | \$ 24.80 |
| Apr-02 | VB2 | \$9,819.50 | 4% | \$ 392.78 | \$ 10,212.28 | 12 | \$ 122,547 | \$ 612.74 | \$ 25.53 |
| Nov-03 | VB2 | \$9,819.50 | 3% | \$ 294.59 | \$ 10,114.09 | 12 | \$ 121,369 | \$ 606.85 | \$ 25.29 |
| Mar-02 | RPA5 | \$10,527.69 | 4% | \$ 421.11 | \$ 10,948.80 | 12 | \$ 131,386 | \$ 656.93 | \$ 27.37 |
| Jul-15 | Mgr | \$15,617.58 | 1% | \$ 156.18 | \$ 15,773.75 | 12 | \$ 189,285 | | |
| Sep-15 | VB2 | \$9,819.50 | 1% | \$ 98.20 | \$ 9,917.70 | 12 | \$ 119,012 | \$ 595.06 | \$ 24.79 |
| Jul-15 | IT5 | \$10,477.81 | 1% | \$ 104.78 | \$ 10,582.59 | 12 | \$ 126,991 | \$ 634.96 | \$ 26.46 |
| Nov-19 | MCT4 | \$8,483.91 | 0% | \$ - | \$ 8,483.91 | 10.5 | \$ 89,081 | \$ 445.41 | \$ 21.21 |
| | MCT5 | \$8,908.10 | 0% | \$ - | \$ 8,908.10 | 1.5 | \$ 13,362 | \$ 66.81 | \$ 22.27 |
| Jul-15 | LAB5 | \$11,740.05 | 1% | \$ 117.40 | \$ 11,857.45 | 12 | \$ 142,289 | \$ 711.45 | \$ 29.64 |
| Jul-91 | Sup 5 | \$11,769.12 | 6% | \$ 706.15 | \$ 12,475.27 | 12 | \$ 149,703 | \$ 748.52 | \$ 31.19 |
| Apr-14 | VB2 | \$9,819.50 | 1% | \$ 98.20 | \$ 9,917.70 | 5 | \$ 49,588 | \$ 247.94 | \$ 10.33 |
| Jul-20 | POC3 | \$8,669.58 | 0% | \$ - | \$ 8,669.58 | 0.5 | \$ 4,335 | \$ 21.67 | \$ 21.67 |
| | POC4 | \$9,103.06 | 0% | \$ - | \$ 9,103.06 | 11.5 | \$ 104,685 | \$ 523.43 | \$ 22.76 |
| Apr-16 | FHR1 | \$8,473.84 | 1% | \$ 84.74 | \$ 8,558.58 | 6 | \$ 51,351 | \$ 256.76 | \$ 10.70 |
| | FHR2 | \$8,897.53 | 1% | \$ 88.98 | \$ 8,986.51 | 6 | \$ 53,919 | \$ 269.60 | \$ 11.23 |
| Sep-15 | VB2 | \$9,819.50 | 1% | \$ 98.20 | \$ 9,917.70 | 12 | \$ 119,012 | \$ 595.06 | \$ 24.79 |
| May-15 | VB2 | \$9,819.50 | 1% | \$ 98.20 | \$ 9,917.70 | 12 | \$ 119,012 | \$ 595.06 | \$ 24.79 |
| Feb-15 | Mech 5 | \$10,229.88 | 1% | \$ 102.30 | \$ 10,332.18 | 12 | \$ 123,986 | \$ 619.93 | \$ 25.83 |
| NEW | AMCT | \$6,964.92 | 0% | \$ - | \$ 6,964.92 | 6 | \$ 41,790 | \$ 208.95 | \$ 8.71 |
| NEW | MCT1 | \$7,328.72 | 0% | \$ - | \$ 7,328.72 | 3 | \$ 21,986 | \$ 109.93 | \$ 4.58 |
| | | | | | | | \$ 2,258,886 | \$ 11,294.43 | |

Seasonals:

| | | | | |
|---------------------|--------------|--------------------|-----------------|---------------------|
| Rate (ave) | # | Hours | Salary | \$ 2,258,886 |
| \$ 19.00 | 4 | 1,000 | CalPERS Ret. | \$ 534,147 |
| | | \$76,000 | Seasonals | \$ 78,584 |
| Unemployment | \$ 12,000.00 | \$2,584.00 | Subtotal | \$ 2,871,617 |
| | | \$78,584.00 | Mgr 457 | \$ 12,000.00 |
| | | | Staff 457 | \$ 11,294 |

| | | | | | | |
|----------------|-----------------|---------------|----------------------------|----------------------|--------------------|------------------------|
| CalPERS | Wages | Employer rate | Unfunded Liability Payment | Total PERS Payments | Medicare tax | \$ 33,893 |
| 11.61% Classic | \$ 1,282,156.90 | \$ 148,858.42 | \$ 310,190.00 | \$ 459,048.42 | Social Security | \$ 4,712 |
| 7.76% Pepra | \$ 922,809.97 | \$ 71,610.05 | \$ 3,489 | \$ 75,099.05 | Grand Total | \$ 2,928,805.12 |
| | | | | \$ 534,147.47 | | |

| <u>Employee</u> | CaPERS | | Next Year | | Dental Rates | Total Dental | Life Ins. Rates | Total Life Insurance | Vision Rates | Total Vision | SDI | Benefit Cost per person |
|---------------------|-----------|---------------------------|--------------------|--------------------|-----------------|------------------|-----------------|----------------------|---------------|-----------------|------------------|-------------------------|
| | Plan Code | Current Year Health Rates | Health Rates (est) | Total Health Costs | | | | | | | | |
| | 5062 | 1,714.12 | 1,816.97 | 21,186.52 | 161.05 | 1,932.60 | 4.63 | 55.56 | 20.81 | 249.72 | | 23,424.40 |
| | 5331 | 857.06 | 908.48 | 10,593.26 | 94.06 | 1,128.72 | 4.63 | 55.56 | 13.40 | 160.80 | | 11,938.34 |
| | 5331 | 857.06 | 908.48 | 10,593.26 | 94.06 | 1,128.72 | 4.63 | 55.56 | 13.40 | 160.80 | | 11,938.34 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5061 | 857.06 | 908.48 | 10,593.26 | 94.06 | 1,128.72 | 4.63 | 55.56 | 13.40 | 160.80 | | 11,938.34 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5063 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5062 | 1,714.12 | 1,816.97 | 21,186.52 | 161.05 | 1,932.60 | 4.63 | 55.56 | 20.81 | 249.72 | | 23,424.40 |
| | 5331 | 857.06 | 908.48 | 10,593.26 | 94.06 | 1,128.72 | 4.63 | 55.56 | 13.40 | 160.80 | | 11,938.34 |
| | 5482 | 1,714.12 | 1,816.97 | 21,186.52 | 161.05 | 1,932.60 | 4.63 | 55.56 | 20.81 | 249.72 | | 23,424.40 |
| | 5332 | 1,714.12 | 1,816.97 | 21,186.52 | 161.05 | 1,932.60 | 4.63 | 55.56 | 20.81 | 249.72 | | 23,424.40 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5331 | 857.06 | 908.48 | 10,593.26 | 94.06 | 1,128.72 | 4.63 | 55.56 | 13.40 | 160.80 | | 11,938.34 |
| | 5332 | 1,714.12 | 1,816.97 | 21,186.52 | 161.05 | 1,932.60 | 4.63 | 55.56 | 20.81 | 249.72 | | 23,424.40 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| | 5333 | 2,228.36 | 2,362.06 | 27,542.53 | 251.93 | 3,023.16 | 4.63 | 55.56 | 33.01 | 396.12 | | 31,017.37 |
| <i>Subtotal</i> | | <i>30,682.78</i> | | <i>379,239.16</i> | <i>3,290.99</i> | <i>39,491.88</i> | <i>83.34</i> | <i>1,000.08</i> | <i>435.13</i> | <i>5,221.56</i> | <i>22,174.11</i> | <i>447,126.79</i> |
| .5% Admin Cost | | | | 1,896.20 | | | | | | | | 1,896.20 |
| Staff Totals | | | | 381,135.36 | | 39,491.88 | | 1,000.08 | | 5,221.56 | 22,174.11 | 449,022.98 |

| <u>Annuitant</u> | CaPERS | | Next Year | | Dental Rates | Total Dental | Life Ins. Rates | Total Life Ins. | Vision Rates | Total Vision | SDI | Benefit Cost per person |
|-------------------------|-----------|---------------------------|--------------------|--------------------|--------------|------------------|-----------------|-----------------|-----------------|-----------------|-----|-------------------------|
| | Plan Code | Current Year Health Rates | Health Rates (est) | Total Health Costs | | | | | | | | |
| | 5361 | 302.53 | 320.68 | 3,739.27 | - | 1,500.00 | | | 33.01 | 396.12 | | 5,635.39 |
| | | - | - | - | 94.06 | 1,128.72 | | | 33.01 | 396.12 | | 1,524.84 |
| | 5151 | 360.19 | 381.80 | 4,451.95 | 94.06 | 1,128.72 | | | 33.01 | 396.12 | | 5,976.79 |
| | 6051 | 381.94 | 404.86 | 4,720.78 | 94.06 | 1,128.72 | | | 33.01 | 396.12 | | 6,245.62 |
| | | - | - | - | 94.06 | 1,128.72 | | | 33.01 | 396.12 | | 1,524.84 |
| | 6082 | 763.88 | 809.71 | 9,441.56 | 161.05 | 1,932.60 | | | 33.01 | 396.12 | | 11,770.28 |
| | 6051 | 381.94 | 404.86 | 4,720.78 | 94.06 | 1,128.72 | | | 33.01 | 396.12 | | 6,245.62 |
| | 5331 | 857.06 | 908.48 | 10,593.26 | 161.05 | 1,932.60 | | | 33.01 | 202.80 | | 12,728.66 |
| | 6041 | 381.94 | 404.86 | 4,720.78 | 94.06 | 1,128.72 | | | 33.01 | 396.12 | | 6,245.62 |
| | 6051 | 381.94 | 404.86 | 4,720.78 | - | 1,500.00 | | | 33.01 | 396.12 | | 6,616.90 |
| | 6052 | 763.88 | 809.71 | 9,441.56 | 161.05 | 1,932.60 | | | 33.01 | 396.12 | | 11,770.28 |
| | 5362 | 605.06 | 641.36 | 7,478.54 | 161.05 | 1,932.60 | | | 33.01 | 396.12 | | 9,807.26 |
| | 5362 | 605.06 | 641.36 | 7,478.54 | 161.05 | 1,932.60 | | | 33.01 | 396.12 | | 9,807.26 |
| | 5362 | 605.06 | 641.36 | 7,478.54 | 161.05 | 1,932.60 | | | 33.01 | 396.12 | | 9,807.26 |
| | 5362 | 605.06 | 641.36 | 7,478.54 | 161.05 | 1,932.60 | | | 33.01 | 396.12 | | 9,807.26 |
| <i>Subtotal</i> | | <i>6,995.54</i> | | <i>86,464.87</i> | | <i>23,300.52</i> | | | <i>495.15</i> | <i>5,748.48</i> | | <i>115,513.87</i> |
| .5% Admin Costs= | | | | 432.32 | | | | | | | | 432.32 |
| Annuitant Totals | | | | 86,897.20 | | 23,300.52 | | | 5,748.48 | | | 115,946.20 |

| | | | | | | | | | | | | |
|--------------------|--|--|--|-------------------|--|------------------|--|-----------------|--|------------------|------------------|-------------------|
| Grand Total | | | | 468,032.56 | | 62,792.40 | | 1,000.08 | | 10,970.04 | 22,174.11 | 564,969.18 |
|--------------------|--|--|--|-------------------|--|------------------|--|-----------------|--|------------------|------------------|-------------------|

564,969.18

| A/C # | BUDGET CATEGORY | Budget 22/23 | % change | Budget 21/22 | % change | Actual 20/21 | A vs B | Budget 20/21 | Actual 19/20 | Actual 18/19 |
|---------------------------------------------------|----------------------------------------------|---------------------|------------|---------------------|-----------|-------------------|-------------|---------------------|-------------------|-------------------|
| SERVICE AND SUPPLIES | | | | | | | | | | |
| 5201 | Clothing and personal supplies (purchased) | \$ 9,000 | -10% | \$ 10,000 | -10% | \$ 4,859 | -51% | \$ 10,000 | \$ 6,214 | \$ 8,899 |
| 5202 | Laundry service and supplies (rented) | \$ 13,000 | -13% | \$ 15,000 | 0% | \$ 9,125 | -39% | \$ 15,000 | \$ 10,648 | \$ 12,603 |
| UTILITIES | | | | | | | | | | |
| 5301 | Garbage (Waste Mgmt) | \$ 3,700 | -8% | \$ 4,000 | 0% | \$ 3,113 | -22% | \$ 4,000 | \$ 3,367 | \$ 3,080 |
| 5302 | PG & E | \$ 9,000 | 6% | \$ 8,500 | 143% | \$ 8,915 | 155% | \$ 3,500 | \$ 19,117 | \$ 23,408 |
| 5303 | Hayward Water & Sewage | \$ 4,500 | 0% | \$ 4,500 | 0% | \$ 3,394 | -25% | \$ 4,500 | \$ 3,478 | \$ 3,673 |
| 5401 | SMALL TOOLS AND INSTRUMENTS | \$ 3,000 | 0% | \$ 3,000 | 0% | \$ 2,189 | -27% | \$ 3,000 | \$ 2,056 | \$ 2,211 |
| MAINTENANCE | | | | | | | | | | |
| 5501 | Landscaping service | \$ 5,000 | 0% | \$ 5,000 | 0% | \$ 5,012 | 0% | \$ 5,000 | \$ 2,646 | \$ 2,855 |
| 5502 | Facility Maintenance | \$ 25,000 | -17% | \$ 30,000 | 50% | \$ 15,250 | -24% | \$ 20,000 | \$ 14,033 | \$ 10,818 |
| 5503 | Maintenance of equipment | \$ 30,000 | -14% | \$ 35,000 | 0% | \$ 22,290 | -36% | \$ 35,000 | \$ 20,600 | \$ 43,629 |
| TRANSPORTATION, TRAVEL, TRAINING, & BO | | | | | | | | | | |
| 5601 | Fuel and GPS (WexMart) | \$ 55,000 | 2% | \$ 54,000 | 4% | \$ 38,922 | -25% | \$ 52,000 | \$ 41,906 | \$ 45,040 |
| 5602 | Meetings, conferences, & travel | \$ 30,000 | -3% | \$ 31,000 | 0% | \$ 7,494 | -76% | \$ 31,000 | \$ 29,831 | \$ 27,927 |
| 5603 | Board meeting expenses | \$ 650 | 0% | \$ 650 | 0% | \$ - | -100% | \$ 650 | \$ 295 | \$ 620 |
| 5604 | Board payments in lieu | \$ 16,000 | -11% | \$ 18,000 | 20% | \$ 15,300 | 2% | \$ 15,000 | \$ 13,000 | \$ 13,200 |
| 5605 | Board plaques and nameplates | \$ 190 | 6% | \$ 180 | -28% | \$ 184 | -26% | \$ 250 | \$ 146 | \$ 138 |
| 5606 | Continuing Education fees | \$ 3,000 | -21% | \$ 3,800 | 9% | \$ 2,863 | -18% | \$ 3,500 | \$ 3,660 | \$ 2,327 |
| 5607 | Staff Training (staff dev./ college courses) | \$ 15,000 | -25% | \$ 20,000 | 0% | \$ 9,890 | -51% | \$ 20,000 | \$ 6,976 | \$ 9,181 |
| PROFESSIONAL SERVICES | | | | | | | | | | |
| 5701 | Audit | \$ 15,000 | 0% | \$ 15,000 | 7% | \$ 14,156 | 1% | \$ 14,000 | \$ 12,170 | \$ 11,650 |
| 5702 | Actuarial reports | \$ 4,200 | -11% | \$ 4,700 | 0% | \$ 1,200 | -74% | \$ 4,700 | \$ 4,200 | \$ 2,575 |
| 5703 | Helicopter service | \$ 25,000 | -29% | \$ 35,000 | 0% | \$ - | -100% | \$ 35,000 | \$ - | \$ 5,154 |
| 5704 | Legal Services | \$ 8,000 | 0% | \$ 8,000 | 60% | \$ 5,263 | 5% | \$ 5,000 | \$ 35,146 | \$ 3,363 |
| 5705 | MVCAC Research Foundation | \$ - | -100% | \$ 5,000 | 0% | \$ - | -100% | \$ 5,000 | \$ - | \$ 5,000 |
| 5706 | Tax collection service (SCI) | \$ 37,000 | 6% | \$ 34,890 | 0% | \$ 35,545 | 2% | \$ 35,000 | \$ 34,502 | \$ 33,352 |
| 5707 | Payroll service (OnePoint) | \$ 10,000 | -9% | \$ 11,000 | 0% | \$ 8,835 | -20% | \$ 11,000 | \$ 8,537 | \$ 8,544 |
| 5708 | Environmental consultant/ EcoAtlas | \$ 22,000 | -56% | \$ 50,000 | 100% | \$ 4,121 | -84% | \$ 25,000 | \$ - | \$ - |
| 5709 | HR Services (RGS & other) | \$ 2,500 | -72% | \$ 9,000 | -10% | \$ 221 | -98% | \$ 10,000 | \$ (1,688) | \$ 9,484 |
| 5710 | OPEB management (PFM & US Bank) | \$ 25,000 | 3% | \$ 24,360 | -3% | \$ 22,187 | -11% | \$ 25,000 | \$ 19,685 | \$ 20,507 |
| 5711 | Financial advising | \$ 2,500 | -50% | \$ 5,000 | 0% | \$ - | -100% | \$ 5,000 | \$ - | \$ 14,681 |
| 5712 | Pre-employment physicals | \$ 1,000 | -33% | \$ 1,500 | 0% | \$ 95 | -94% | \$ 1,500 | \$ 335 | \$ 1,014 |
| 5801 | MEMBERSHIPS, DUES & SUBSCRIPTIONS | \$ 37,000 | 54% | \$ 24,000 | 3% | \$ 22,906 | -2% | \$ 23,337 | \$ 26,317 | \$ 20,774 |
| 5802 | INSURANCE - VC/JPA | \$ 165,000 | 11% | \$ 149,311 | 9% | \$ 140,724 | 3% | \$ 136,644 | \$ 133,744 | \$ 124,034 |
| 5803 | Employee Assistant Program | \$ 1,300 | 0% | \$ 1,300 | 48% | \$ 926 | 5% | \$ 880 | \$ 1,090 | \$ 654 |
| 5901 | COMMUNITY EDUCATION | \$ 55,000 | 39% | \$ 39,500 | 2% | \$ 26,317 | -32% | \$ 38,575 | \$ 22,734 | \$ 34,861 |
| OPERATIONS | | | | | | | | | | |
| 6101 | Pesticides | \$ 182,000 | -4% | \$ 190,000 | 0% | \$ 174,993 | -8% | \$ 190,000 | \$ 145,342 | \$ 168,430 |
| 6102 | Field supplies (dippers etc) | \$ 3,500 | -30% | \$ 5,000 | 0% | \$ 2,674 | -47% | \$ 5,000 | \$ 818 | \$ 639 |
| 6103 | Mosquitofish program | \$ 3,500 | 0% | \$ 3,500 | 0% | \$ 2,722 | -22% | \$ 3,500 | \$ 2,232 | \$ 2,974 |
| 6104 | Spray equipment | \$ 8,000 | -20% | \$ 10,000 | 0% | \$ 7,620 | -24% | \$ 10,000 | \$ 3,104 | \$ 5,212 |
| 6105 | Safety | \$ 8,500 | 0% | \$ 8,500 | 0% | \$ 11,160 | 31% | \$ 8,500 | \$ 6,819 | \$ 8,148 |
| 6106 | Aerial Pool Survey | \$ 20,000 | 0% | \$ 20,000 | 0% | \$ 20,000 | 0% | \$ 20,000 | \$ 20,000 | \$ 20,000 |
| 6107 | Permits | \$ 2,000 | 0% | \$ 2,000 | -50% | \$ 4,193 | 5% | \$ 4,000 | \$ 1,344 | \$ 1,328 |
| HOUSEHOLD EXPENSES | | | | | | | | | | |
| 6201 | Janitorial service | \$ 7,500 | 0% | \$ 7,500 | 0% | \$ 7,357 | -2% | \$ 7,500 | \$ 5,023 | \$ 4,920 |
| 6202 | Supplies (+ emergency) | \$ 2,850 | 0% | \$ 2,850 | 0% | \$ 2,235 | -22% | \$ 2,850 | \$ 2,012 | \$ 1,688 |
| 6203 | Alarm service | \$ 9,600 | 37% | \$ 7,000 | 9% | \$ 6,289 | -2% | \$ 6,400 | \$ 7,782 | \$ 11,986 |
| 6301 | OFFICE EXPENSES | \$ 12,000 | 0% | \$ 12,000 | 0% | \$ 9,748 | -19% | \$ 12,000 | \$ 13,761 | \$ 11,796 |
| IT/ COMMUNICATIONS | | | | | | | | | | |
| 6401 | IT Expenses | \$ 70,000 | 0% | \$ 70,000 | 0% | \$ 42,997 | -39% | \$ 70,000 | \$ 52,813 | \$ 74,516 |
| 6402 | Telephone Service & Internet | \$ 11,000 | 0% | \$ 11,000 | 10% | \$ 9,778 | -2% | \$ 10,000 | \$ 8,951 | \$ 10,297 |
| 6403 | Website hosting | \$ 2,400 | 0% | \$ 2,400 | 0% | \$ 2,400 | 0% | \$ 2,400 | \$ 2,400 | \$ 2,400 |
| 6404 | Cell phone service | \$ 18,000 | -18% | \$ 22,000 | 0% | \$ 13,149 | -40% | \$ 22,000 | \$ 16,151 | \$ 18,044 |
| 6405 | Microsoft Office 365 | \$ 5,000 | 0% | \$ 5,000 | 0% | \$ 3,240 | -35% | \$ 5,000 | \$ 2,820 | \$ 3,510 |
| 6406 | Azure Server Hosting | \$ 1,000 | -50% | \$ 2,000 | 0% | \$ 207 | -90% | \$ 2,000 | \$ - | \$ 119 |
| LABORATORY | | | | | | | | | | |
| 6501 | Mosquito and pathogen monitoring | \$ 95,000 | -10% | \$ 105,000 | 5% | \$ 50,024 | -50% | \$ 100,000 | \$ 69,571 | \$ 86,000 |
| 6502 | Insecticide resistance | \$ 15,500 | -9% | \$ 17,000 | 0% | \$ 1,943 | -89% | \$ 17,000 | \$ 7,562 | \$ 15,200 |
| 6503 | Research | \$ 22,000 | 0% | \$ 22,000 | 0% | \$ 12,169 | -45% | \$ 22,000 | \$ 23,745 | \$ 16,948 |
| Total | | \$ 1,131,890 | -4% | \$ 1,184,941 | 6% | \$ 816,194 | -27% | \$ 1,118,186 | \$ 866,995 | \$ 969,411 |

Estimate of Cash Carryover from Fiscal Year 21/22 to 22/23

| | debits | credits | balance |
|-------------------------------------------------------|--------------|--------------|-------------------------------------|
| LAIF, County, and BofW Balances as of January 31 2022 | | | \$ 4,993,788 |
| February check batch #1 | \$ 134,000 | | \$ 4,859,788 |
| February check batch #2 | \$ 157,000 | | \$ 4,702,788 |
| Balance as of February 28 2022 | | | \$ 4,905,240 |
| March check batch #1 | \$ 137,000 | | \$ 4,768,240 <i>estimates below</i> |
| <i>March check batch #2</i> | \$ 167,000 | | \$ 4,601,240 |
| Balance as of March 31 2022 | | | \$ 4,518,523 |
| April check batch #1 | \$ 150,000 | | \$ 4,368,523 |
| Deposit | | 2,100,000 | |
| April check batch #2 | \$ 150,000 | | \$ 6,318,523 |
| Balance as of April 30 2022 | | | \$ 6,318,523 |
| May check batch #1 | \$ 150,000 | | \$ 6,168,523 |
| May check batch #2 | \$ 150,000 | | \$ 6,018,523 |
| Balance as of May 31 2022 | | | \$ 6,018,523 |
| June check batch #1 | \$ 175,000 | | \$ 5,843,523 |
| June check batch #2 | \$ 175,000 | | \$ 5,668,523 |
| Balance as of June 30 2022 | | | |
| Totals | \$ 1,254,000 | \$ 2,100,000 | \$ 5,668,523 |
| Unused capital funds (pg. 6) | | | \$ 30,000 |
| Reserve transfers from prior year | | | \$ 1,746,301 |
| Operational requirement (July-December) | | | \$ 2,986,215 |
| <u>Estimated Cash Carried Over</u> | | | \$ 966,007 |

| CAPITAL EXPENDITURES (Outlay) | | | | | |
|------------------------------------------------------------------|-----------------------------|------------------|------------------|------------------|-------------------|
| | 2018-19 | 2019-20 | 2020-2021 | 2021-2022 | 2022-2023 |
| | Unused capital funds | | | | |
| Curation & Larval ID Room | \$61,199 | | | | |
| Remodel Project | \$21,550 | | | | |
| V35 Lab Truck | \$2,000 | | | | |
| Lab centrifuge | | | | | |
| Carports, Wash Rack, & Interior Paint | \$27,000 | | | | |
| Shop & Facility Inventory Program | \$5,000 | | | | |
| UAS | \$30,000 | | | | |
| 18/19 Capital Expenditure Total | \$146,749 | | | | |
| 19/20 Capital Reserve (new assets & non-capital projects) | | Budgeted | | | |
| Treatment UAS | | \$52,000 | | | |
| Waterproof UAS | | \$11,000 | | | |
| Larvicide rig | | \$17,000 | | | |
| Lab centrifuge | | \$10,500 | | | |
| Exterior and interior painting | | \$39,000 | | | |
| Interior Flooring | | \$75,000 | | | |
| 19/20 Capital Reserve Total | | \$204,500 | | | |
| 19/20 Repair and Replace (replacement assets) | | | | | |
| V40 | | \$40,000 | | | |
| V45 | | \$40,000 | | | |
| 19/20 Repair and Replace Total | | \$80,000 | | | |
| <i>Unused capital funds (cash carried over)</i> | | \$103,500 | | | |
| 20/21 Capital Reserve (new assets & non-capital projects) | | | | | |
| Exterior & carport painting | | | \$39,000 | | |
| Lobby display | | | \$20,000 | | |
| 20/21 Capital Reserve Total | | | \$59,000 | | |
| <i>Unused capital funds (cash carried over)</i> | | | \$20,500 | | |
| 20/21 Capital Reserve (new assets & non-capital projects) | | | | | |
| Lobby display | | | | \$ 30,000 | |
| 21/22 Repair and Replace (replacement assets) | | | | | |
| V42 | | | | \$ 40,000 | |
| 20/21 Repair and Replace Total | | | | \$ 70,000 | |
| <i>Unused capital funds (cash carried over)</i> | | | | \$ 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 |
| Microscopes? | | | | | \$ 25,000 |
| 22/23 Repair and Replace Total | | | | | \$ 95,000 |
| <i>Unused capital funds (cash carried over)</i> | | | | | \$ - |

| <u>Committed Reserve Funds</u> | <u>Target Level</u> | <u>As of March 31, 2022</u> | <u>Transfers⁴</u> | <u>Current Funded %</u> | <u>Proposed Funded %</u> |
|--------------------------------------------------------|----------------------------|------------------------------------|-------------------------------------|--------------------------------|---------------------------------|
| VCJPA Member Contingency fund ¹ | \$327,918 | \$371,021 | -\$43,103 | 113% | 100% |
| CAMP: Public Health Emergency | \$500,000 | \$526,516 | -\$26,516 | 105% | 100% |
| CAMP: Repair and Replace | \$4,319,711 | \$1,356,028 | \$617,349 | 31% | 46% |
| CAMP: Operating reserve | \$2,734,699 | \$1,945,423 | \$0 | 71% | 71% |
| CAMP: Capital reserve ² | \$280,000 | \$30,014 | \$344,986 | 11% | 100% |
| <u>Restricted Reserve Funds</u> | | | | | |
| PARS: Pension Rate Stabilization ³ | \$3,952,022 | \$1,791,754 | \$297,572 | 45% | 53% |
| Other Post Employment Benefit fund (OPEB) ⁴ | \$2,776,000 | \$5,009,804 | | 180% | 180% |
| <u>TOTAL</u> | | | \$1,190,288 | | |

¹ Balance as of December 31, 2021.

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 28, 2022.

³ - Unfunded Accrued Liability as of June 30, 2020

⁴ - OPEB liability as of June 30, 2021.