

23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

Board of Trustees

President

Kashef Qaadri

Dublin

Vice-President

John Bauters

Emeryville

Secretary

John Zlatnik

Fremont

Cathy Roache

County-at-Large

Nick Ksiazek

Alameda

Preston Jordan

Albany

P. Robert Beatty

Berkeley

John Zlatnik

Fremont

George Syrop

Hayward

Maya Manoharan

Livermore

vacant

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

3:45 P.M-5:00 P.M. 3/11/2026

23187 Connecticut Street, Hayward, CA 94545

Committee Members:

Preston Jordan, Chair

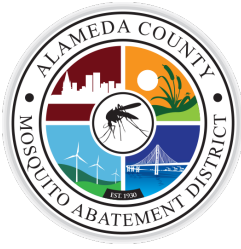
Eric Hentschke

Kashef Qaadri

Cathy Roache

Topics:

1. Roll call.
2. Public Comment. Chair Jordan invites any member of the public to speak at this time on any issue relevant to the district (each individual is limited to three minutes).
3. Approval of April 9th, 2025, meeting minutes. **(Action Required)**
4. Review of the Finance policies (Information only)
5. Review 1st draft of 2026-2027 ACMAD Budget (Information only)
 - a. Capital replacement plan and depreciation schedule
6. Adjourn



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

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

Cathy Roache, Interim Chair

Eric Hentschke

Kashef Qaadri *from 100 Civic Plaza, Dublin, CA*

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

Topics:

The Interim Chair called the meeting to order at 4:32 P.M.

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

2. Public Comment: None

3. Approval of March 12th, 2025, meeting minutes.

Motion: Qaadri

Second: Hentschke

Vote: Motion carried, Trustee Jordan abstained

4. Review 2nd draft of 2025-2026 ACMAD Budget

Discussion:

After the General Manager and Financial & HR Specialist highlighted the minor changes from the first draft, Trustee Roache inquired about the decrease in the Clothing and Personal Supplies account (The District maintains an inventory of uniforms, and employees are reimbursed for safety boots once per year – those costs are accounted for accordingly). Trustee Jordan noted that the actuals for FY 2022/23 and 2023/24 salaries appeared to be the same (this was a typo and will be corrected), and asked about Redevelopment (specifically, the portion the District receives from the sale of former redevelopment properties in Alameda County. This revenue line was recently added to the budget for improved tracking and consistency with our audit reporting). Trustee Jordan asked whether the Operating Fund is included in the budget (yes – it's labeled in red as the District Contingency Fund, and staff is proposing a name change).

5. Discuss ESG Fund

Discussion:

The General Manager provided background on why, at this time, moving the District's OPEB funds from a 40/60 Passive Only Fund to an ESG investment fund is not in the District's best interest due to the lack of customization for our portfolio size. Trustee Jordan noted that the City of Albany contracts directly with a fund manager and asked if we are able to identify the other participants in the pool, as he had learned that the companies scores within the portfolio are accessible (we will look into this), and mentioned he would share with staff the website containing that information.

6. Adjourn at 4:57 P.M.

Respectfully submitted,

Approved as written and/or corrected at the Finance Committee meeting held 3/11/2026.

Trustee _____
Finance Committee Member

CHAPTER 200. FINANCIAL

Section 201. Expenditures

By resolution of the Board of Trustees, the Board established the following policy to review and approve District expenditures more efficiently.

- 201.1 The District budget will be reviewed, approved, and modified as necessary by the Board, consistent with existing District policies, procedures, and state law.
- 201.2 The Board authorizes the General Manager to issue checks that are consistent with the objectives of the budget.
- 201.3 The General Manager shall act as Purchasing Agent unless the Board of Trustees designates another employee. The General Manager may delegate purchasing authority to other personnel in accordance with work functions and operational feasibility.
- 201.4 Any designated Purchasing Agent, within the intent and limits of the District budget, can purchase all materials, supplies, equipment, furnishings, and other property for the District. No purchase of property by any person other than the General Manager or their designated Purchasing Agent shall be binding upon the District or constitute a lawful charge against any District funds.

Section 202. Bidding Policies

- 202.1 Less than \$5,000. Bidding is not required when the item or service to be purchased is less than \$4,999 in value.
- 202.2 \$5,000 to \$15,000. Informal bidding shall be required when the item or service to be purchased costs between \$5,000 and \$15,000. Such bidding may be accomplished by written request for bids sent to selected bidders; by telephone survey of prices; by electronic requests for bids or surveys of prices; or by such other efforts directed towards obtaining a minimum of three bids. The Purchasing Agent shall award the bid to the lowest responsible bidder, unless the Purchasing Agent determines that the public interest requires a different action. The Board will receive a report of all purchases in this cost range. The Board of Trustees authorizes the Purchasing Agent to purchase items described by this policy, provided they do not exceed \$15,000 and do not exceed the District's approved budget amount for the item or service in consideration.
- 202.3 Above \$15,000. When the cost of the item or service to be purchased exceeds \$15,000, formal bidding shall be required. Such bidding process shall require that a notice be posted at the District office at least ten (10) days prior to the bid opening and that formal requests for bids be solicited either by newspaper publication, trade journal publication, use of a bid service, or other reasonable

solicitation. Solicited sealed bids shall be reviewed by the Board and awarded to the lowest responsible bidder based on the Purchasing Agent's analysis and recommendation, unless the Board makes a determination that it would be in the public's best interest to do otherwise. All bids will be retained as part of the District's official record per District record retention policy. See Appendix 800-1.

202.4 Bidding is Not Required for the following:

- (a) When an emergency exists – Designation of an emergency shall be determined General Manager with the consent of the Board President or available Board officer;
- (b) When requiring the services of specialized professionals, such as scientists, engineers, attorneys, or accountants;
- (c) When the item or service can only be obtained from one vendor; or
- (d) When the public interest may otherwise require that bidding be dispensed with, provided that the facts constituting the basis for the exception are documented by the Board or General Manager as appropriate. Documentation for exceptions shall be retained as part of the District's official records for at least two years.

Any check issued under this Section 202.4 shall indicate on the check register the specific exemption relied upon.

202.5 The General Manager shall first review all bids received to determine if they are responsive to the bid request. The General Manager is authorized to waive minor deviations and irregularities in the bids.

202.6 The General Manager shall also have the authority to inspect and test products for quality and fitness described or identified in any bid to determine its appropriateness, and further, may investigate the character and reputation of any bidder to determine responsibility and capability. The General Manager's analysis of these factors shall be used in the determination and recommendation of the lowest responsible bidder.

202.7 The District contract shall be awarded to the lowest responsible bidder, except as otherwise provided above. When feasible, preference may be given to Alameda County vendors. If two or more bids are substantially identical, the District may accept any such bid. In its sole discretion, the District may reject any and all bids received, and it may re-advertise for additional bids, have District staff perform such work, or negotiate with the lowest bidder.

Section 203. Contracts

- 203.1 The General Manager is hereby authorized to sign and enter into contracts on the District's behalf when the dollar value of the contract is \$25,000 or less.
- 203.2 The Board authorizes the General Manager to enter into contracts that are consistent with the objectives of the budget upon receiving approval from the Board.

Section 204. Checks

- 204.1 The Board shall review checks at least monthly to ensure expenditures are within the limitations of the budget, and to raise questions, when appropriate, about any of the listed expenditures.
- 204.2 The Board hereby authorizes the withdrawal of funds from the Operational Fund upon a transfer request signed by one member of the Board and the General Manager, or their designee, in order to pay the semi-monthly expenditures. Following substantial deposits in April and December, funds are withdrawn from the county fund and deposited into the Operational Fund. A balance adequate for covering county adjustments and administrative fees is retained.
- 204.3. In an emergency where there is not sufficient time to secure prior authorization from the Board, the Board hereby authorizes the General Manager emergency powers to withdraw funds up to \$5,000, bypassing the dual signature requirement, as noted in Section 204.2 from the District's transfer bank only. If emergency funds are withdrawn, the Board shall be notified immediately, or as reasonably possible, and the issue shall be placed on the next Board agenda for discussion.

Section 205. Meeting Stipends

- 205.1 Consistent with Health and Safety Code section 2030, the members of the Board of Trustees may receive their actual and necessary travel and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the Board of Trustees may by resolution provide for the allowance and payment to each Trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A Trustee may waive the payments permitted by this subdivision. Such compensation is in addition to any reimbursement for meals, lodging, travel, and expenses consistent with this policy. (Health & Safety Code § 2051.)
- 205.2 Meetings and Service Subject Monthly In Lieu of Allowance. To be entitled to the monthly In Lieu Allowance under this policy, the official business in question must constitute one of the following:

- (a) A meeting of the District Board of Trustees within the meaning of Government Code section 54952.2(a);
- (b) A meeting of a District committee within the meaning of Government Code section 54952(b);
- (c) An advisory body meeting within the meaning of Government Code section 54952(b);
- (d) A conference within the meaning of Government Code section 54952.2(c)(2);
- (e) A meeting of any multi-jurisdictional governmental body on which the General Manager serves as the District's designated representative; or
- (f) Any meeting attended, or service provided, on a given day at the formal request of the District Board of Trustees and for which the District Board of Trustees approves payment of In Lieu of Allowance stipend.

Section 206. Travel and Payment of Expenses While on Official Business

206.1 Travel and Payment of Expenses While on Official Business will be approved if:

- (a) There is a substantial benefit to the residents of Alameda County;
- (b) It includes discussion of the community's concerns with local, regional, state, and federal officials;
- (c) There is participation in local, regional, state, and national organizations whose activities affect the District;
- (d) Educational seminars are attended designed to improve officials' skill and information levels; and
- (e) Public service, team building, or leadership is promoted with service to ACMAD.

Section 207. ACMAD Expense Policy

The following policy governs expenditures of District funds and reimbursement of expenses:

207.1 Authorized Expenses. District funds, equipment, supplies (including letterhead), titles, and staff time must only be used for authorized District business. The following types of expenses generally constitute authorized expenses, as long as the other requirements of this policy are met:

- (a) Expenses associated with communicating with representatives of regional, state, and national government on District adopted policy positions;
- (b) Expenses associated with attending educational seminars designed to improve officials' skill and information levels;
- (c) Expenses associated with participating in regional, state and national organizations whose activities affect the District's interests;
- (d) Expenses associated with attending District events;
- (e) Expenses associated with meetings, such as those listed above for which a meeting stipend is expressly authorized under this policy, or
- (f) Expenses associated with legislative and other District-related local, regional, state, and federal agency business, conducted over meals, where each meal expenditure must also comply with the limits and reporting requirements of local, regional, state, and federal law.

207.2 Any expenditure not included in the budget requires approval by the District Board of Trustees.

207.3 Examples of personal expenses that the District will not reimburse include, but are not limited to:

- (a) The personal portion of any trip;
- (b) Political or charitable contributions or events;
- (c) Family expenses, including partner's expenses when accompanying official on District-related business, as well as children- or pet-related expenses;
- (d) Entertainment expenses, including theater, movies (either in-room or at the theater), sporting events (including gym, massage, and/or golf related expenses), or other cultural events;
- (e) Non-mileage personal automobile expenses, including repairs, traffic citations, insurance, or gasoline; and
- (f) Personal losses incurred while on District business.

Any questions regarding the propriety of a particular type of expense should be resolved by the purchasing agent before the expense is incurred.

207.4 Expense Report Content and Submission Deadline. Expense reports must document that each expense claimed has met the requirements of the policy. For example, if the meeting is with a legislator, the local agency official should explain whose meals were purchased, what issues were discussed and how those relate

to the District's adopted legislative positions and priorities. Trustees and employees must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the required documentation. Inability to provide such documentation in a timely fashion may result in the expense being borne by the individual.

- 207.5 Reports to Governing Board. At the following District Board meeting, each official shall provide a brief oral or written report on meetings or functions attended at District expense. If multiple District representatives attended, a joint report may be provided.
- 207.6 Compliance with Laws. District officials should keep in mind that some expenditures may be subject to reporting under the Political Reform Act and other laws. All agency expenditures are public records subject to disclosure under the Public Records Act.
- 207.7 Violation of this Policy. Use of public resources or falsifying expense reports in violation of this policy may result in any or all of the following: (1) loss of reimbursement privileges, (2) demand for restitution to the District, (3) the District's reporting the expenses as Trustee or employee income to state and federal tax authorities, and (4) prosecution for misuse of public resources.

Section 208. Cost Control

To conserve District resources and keep expenses within community standards for public officials, expenditures should adhere to the following guidelines.

- 208.1 Transportation. District personnel are expected to use the most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements, using the most direct and time-efficient route. If a more expensive transportation mode or route is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient, and reasonable mode of transportation. District personnel are encouraged to use public transit when available and feasible and to carpool/ride share when several people are traveling to the same event by automobile. Automobile mileage is reimbursable at Internal Revenue Service prevailing rates in effect. These rates are designed to compensate the driver for gasoline, insurance, maintenance, and other expenses associated with operating the vehicle. Parking, tolls, and other similar expenses relating to travel by auto are reimbursable if necessarily incurred in connection with a meeting or function authorized under this policy.
- 208.2 Lodging. Lodging costs will be reimbursed or paid for by the District when travel on official District business reasonably requires an overnight stay. If such lodging is in connection with a conference, lodging costs should not exceed any group rate published by the conference sponsor for the meeting in question. In any

event, lodging expenses should be moderate, taking into account community standards and prevailing lodging costs for the area.

- 208.3 Meals. Meal expenses and associated gratuities should be moderate, taking into account community standards and the prevailing restaurant costs of the area. A helpful source of guidance is Internal Revenue Service per diem rates for meals and incidental expenses, which include adjustments for higher cost locations. Alcohol/personal bar bills are not an appropriate use of District resources and will not be reimbursed.
- 208.4 Telephone/Fax/Mobile. Individuals will be reimbursed for actual telephone and fax expenses incurred on District business. Telephone bills should identify which calls were made on District business.
- 208.5 Airport Parking. Long-term parking should be used for travel exceeding 24 hours.
- 208.6 Cash Advance Policy. From time to time, it may be necessary for a District representative to request a cash advance to cover anticipated expenses while traveling or doing business on the District's behalf. Such request for an advance should be submitted to the General Manager at least 14 days prior to the need for the advance with the following information:
- (a) The purpose of the expenditure(s);
 - (b) The benefits of such expenditure to the residents of District;
 - (c) The anticipated amount of the expenditure(s) (for example, actual or expected hotel rates, meal costs, and transportation expenses); and
 - (d) The dates of the expenditure(s).

Any unused advance must be returned to the District treasury within two business days of the official's return, along with an expense report and receipts documenting how the advance was used in compliance with this expense policy.

- 208.7 Credit Card Use Policy. The District does not issue credit cards to individual Trustees, but does have credit cards for selected District expenses. Trustees may use the District's credit card for such purposes as airline tickets and hotel reservations by following the same procedures as for cash advances. Receipts documenting expenses incurred on the District credit card and compliance with this policy must be submitted within five business days of use. District credit cards may not be used for personal expenses, even if the Trustee or employee subsequently reimburses the District. Purchasing agents have a credit card. Employees can purchase items approved in the budget. Employees are responsible for submitting their receipts to the Districts credit card portal. The receipts are reconciled to the statements and then recorded to the general ledger. Disbursement goes through the check t process noted above.

- 208.8 In the event circumstances should arise appearing to warrant deviation from these policies, the General Manager shall secure the approval of the Board before making any changes.

Section 209. Conference Policy

- 209.1 Out of State National Mosquito Control Conference. The General Manager or their delegate, trustees, and limited staff may be permitted to attend.
- 209.2 Mosquito and Vector Control Association of California (MVCAC) Conference - Outside of the Bay Area. The General Manager may require certain staff to attend. Any additional staff may request approval, and this approval will be based on workload and conference involvement.
- 209.3 MVCAC - Within the Bay Area. The General Manager may select any number of District personnel to attend such sessions as they may designate from which, in their opinion, the employees and the District would derive the most benefit.
- 209.4 MVCAC Seminars and Workshops. Trustees are encouraged to represent the District at MVCAC seminars, workshops, committee meetings and regional meetings. Approved cost for registration, travel, lodging, and meal will be reimbursed.

Section 210. Loss or Damage to Personal Property

The District will not be responsible for loss or damage to personal items when the loss or damage incurred was not work-related. Each occurrence of loss or damage to the employee's personal property will be reviewed by the Board on a case-by-case basis.

Section 211. Policy for Disposition of Fixed Assets

- 211.1 Fixed assets of \$5,000 or greater current value are considered Capital Assets, have an expected useful life of three years or greater, and must have Board approval before disposal. Disposal of other fixed assets must be approved by the General Manager.
- 211.2 Disposition of fixed assets may be initiated by a Purchasing Agent. A disposal form must be completed by the initiator and approved by the General Manager and Board, consistent with District policy, before the item is disposed of, salvaged, or sold. Money received through the disposition of fixed assets shall be deposited in the Repair and Replace Fund.

Section 212. Policy on Petty Cash

The District shall maintain a petty cash fund of \$500 to be used for incidental District

expenditures. All reimbursements to employees must be approved by the General Manager and documented with a receipt of purchase and signed employee request for reimbursement form. The fund disbursements shall be reviewed by the Board.

Section 213. Fraud Policy

- 213.1 Designated positions as defined in appendix 100-1 are responsible for the detection and prevention of fraud, misappropriations, and other irregularities. "Fraud" is defined as the intentional, false representation, or concealment of a material fact for the purpose of inducing another to act upon it to their injury. Those defined as a designated position will be familiar with the types of improprieties that might occur within their area of responsibility and be alert for any indication of irregularity. Any fraud that is detected or suspected must be reported to the General Manager or alternatively, to the Finance Committee, who coordinates all investigations.
- 213.2 Actions Constituting Fraud. The terms "fraud," "embezzlement," "misappropriation," and other fiscal irregularities refer to, but are not limited to:
- (a) Any dishonest or fraudulent act;
 - (b) Forgery or alteration of any document or account belonging to the District;
 - (c) Forgery or alteration of a check, bank draft, or any other financial document;
 - (d) Misappropriation of funds, securities, supplies, equipment, or other assets;
 - (e) Impropriety in the handling or reporting of money or financial transactions;
 - (f) Disclosing confidential and proprietary information to outside parties;
 - (g) Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to the District;
 - (h) Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment; or
 - (i) Any similar or related irregularity.
- 213.3 Investigation Responsibilities. The District Finance Committee has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance Committee may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to the appropriate personnel, and if appropriate, the District Board of Trustees. Decisions to prosecute or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for

independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.

- 213.4 Confidentiality. The Finance Committee will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the General Manager or the Finance Committee immediately and should not attempt to personally conduct investigations or interviews related to the suspected fraudulent act. (See Reporting Procedures in Section 213.6, below.) Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important to avoid damaging the reputations of persons suspected, but subsequently found innocent of wrongful conduct and to protect the District from potential civil liability.
- 213.5 Investigation Authority. Members of the District Finance Committee will have free and unrestricted access to all District records and premises and authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises, without the prior knowledge or consent of any individual who may use or have custody or any such items or facilities, when it is within the scope of the Committee's investigations.
- 213.6 Reporting Procedures. Care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is underway.

An employee who discovers or suspects fraudulent activity will contact the General Manager or the Finance Committee immediately. Alternatively, the employee may use the Employee Risk Management Authority (ERMA), a part of the VCJPA self-insurance group coverage. Call Employee Reporting Line at 1-877-651-3924 to make an anonymous report. This line is monitored 24 hours a day.

The employee or other complainant may remain anonymous to the extent that the law will allow. All inquiries concerning the activity under investigation from the suspected individual(s), their legal counsel, or any other inquirer should be directed to the Finance Committee or District legal counsel. No information concerning the status of an investigation will be given out. The proper response to any inquiry is, "I am not at liberty to discuss this matter."

The individual making the report should be counseled to not contact the suspected individual in an effort to determine facts or demand restitution and to not discuss the case, facts, suspicions, or allegations with anyone unless specifically asked to do so by the District legal counsel or the Finance Committee.

Section 214. Security

- 214.1 Accounting Security. Petty cash is stored in a locked file cabinet. The General Manager and or designee will be the only employee(s) with keys to the petty cash cabinet.
- 214.2 Access to Electronically Stored Accounting Data. It is the policy of the District to utilize passwords to restrict access to accounting software and data. Only duly authorized accounting personnel with data input responsibilities will be assigned passwords that allow access to the system.
- 214.3 Storage of Backup Files. It is the policy of the District to maintain back-up copies of electronic data files. Access to back-up files shall be limited to individuals authorized by management.
- 214.4 General Office Security. During normal business hours, all visitors are required to check in at the front.. After hours, a key and security passcode are required for access to the District's office. Keys are issued only to employees (and janitorial services).

Section 215. Financial Transactions

- 215.1 Check Authorization Signers. Check Requests require two signatures from the following group: Board Members and the General Manager or their designee.
- 215.2 Electronic Funds Transfers. The General Manager is authorized to transfer funds between reserve accounts, the Operational Fund, and any vendors where electronic payments are a more efficient process. The General Manager will get pre-approval via the check authorization process in the previous section.
- 215.3 Cash Receipts. When miscellaneous checks come in the mail, staff will deposit the funds into the transfer account, which will then be transferred to the Districts Operational Fund. The District keeps the check for records. All revenue shall be entered in the ledger.
- 215.4 Bank and Cash Account Reconciliations. The Payroll account, transfer account, and reserve accounts are reconciled monthly. The county fund ledger detail and VCJPA statements are reconciled quarterly.

Section 216. Liabilities and Assets

- 216.1 Pension Liability. The District's retirement fund shall be at least 80% funded.
- 216.2 Capital Assets. The Financial & HR Specialist maintains a capital depreciation schedule. Items valued over \$5,000 are placed on the depreciation schedule. Disposal or sale of capital assets on this schedule must have Board approval.

Section 217. Payroll and Benefits

- 217.1 The District uses a third party administrator (TPA) for payroll. Payroll is paid semi-monthly. The TPA prepares and files the 941 and DE6 form.
- 217.2 Payroll will be recorded to the general ledger twice a month. Payroll is paid out of a separate imprest bank account.
- 217.3 Financial & HR Specialist prepares a payroll spreadsheet that is approved and signed by the General Manager or designee. This report supports the transfer of funds from the Operational Fund to the payroll account. A float equivalent to one payroll is maintained in the payroll account.

Section 218. District Fund Policy

218.1 Policy Statement

- 218.1.1 The District recognizes the importance of adopting policies for financial reserves and reserve funds that adhere to Government Accounting Standards Board (GASB) guidelines and professional standards/best practices such as those identified by, but not limited to Government Finance Officers Association (GFOA). Written, adopted financial policies regarding designated reserves are a critical element of sound short- and long-term fiscal management. The designation of funds for long-term financial goals is an important element of prudent fiscal management.

218.2 Fund Policy

- 218.2.1 This policy follows the guidelines set in the Governmental Accounting Standards Board ("GASB") Statement No. 54, regarding Fund Balance Reporting and Governmental Fund Type Definitions.
- 218.2.2 In order to achieve the objectives of this policy, the Board of Trustees shall adhere to the guidelines as set forth herein.
- 218.2.3 Funds may be established from time to time by the Board of Trustees as an important component of sound financial management to meet both short- and long-term financial objectives, and to ensure prudent financial management practices.
- 218.2.4 Classification of Funds. Funds may be designated by the Board of Trustees as "restricted" or "non-restricted." These classifications are defined under GASB 54 as follows:
 - (a) Restricted Funds shall be segregated and limited in use to specific and designated purposes as defined and established by the Board

of Trustees. According to GASB 54, Restricted Funds are those that are constrained to specific purposes by the constitution, external resource providers (such as grantors, bondholders, and higher levels of government), or through enabling legislation. Examples of Restricted Funds, but not limited to, are pension stabilization and Other Post-Employment Benefits (OPEB).

- (b) Non-restricted Funds may be classified as “Committed” or “Assigned.” These funds do not require the physical segregation of funds but may be segregated if desirable.
- (c) Committed Funds are defined by GASB 54 as those that are constrained to specific purposes by a formal action of the agency’s highest-level decision-making authority (the District’s Board of Trustees). Committed Funds cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint. The District’s Committed funds include the Public Health Emergency, Repair and Replace, Operating Reserve, and Capital Reserve funds.
- (d) Assigned Funds are defined as those that are intended for a specific purpose, but do not meet the criteria to be classified as Restricted or Committed. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates the authority. The District currently has no Assigned Funds.

218.2.5 Approval by the District’s Board of Trustees shall be required prior to the expenditure of Restricted or Committed Funds. Approval shall be determined by action at a public meeting of the Board.

218.2.6 The Board of Trustees shall maintain a written Fund Policy.

218.2.7 The Board of Trustees shall annually review the District Policy at a public meeting to determine appropriate changes, additions, and/or deletions.

218.3. Funds

218.3.1 The Board of Trustees hereby establishes and commits the following funds:

- (a) Public Health Emergency Fund. Appendix 200-1.
- (b) Repair and Replace Fund. Appendix 200-2.
- (c) District Contingency Fund. Appendix 200-3.

(d) New Assets/ Large Projects Fund. Appendix 200-4.

218.3.2 The Board of Trustees hereby establishes and restricts the following funds:

(a) Pension Stabilization Fund. Appendix 200-5.

(b) Other Post-Employment Benefits (OPEB) Fund Appendix 200-6

218.4. Target Fund Levels

218.4.1 The Board of Trustees shall establish a stated target fund level for each designated fund.

218.5 Annual Evaluation

218.5.1 The General Manager shall perform a review and analysis of each designated fund for presentation to the Board of Trustees at a public meeting upon the occurrence of the following:

(a) Upon consideration by the Board of Trustees of the annual budget;

(b) Upon any significant change to and/or expenditure(s) from a designated fund; or

(c) Upon determination that a fund balance is less than the established target fund level for a designated fund.

218.6 Investment Authority

218.6.1 The District's investment program is derived from California Government Code Section 53607. The Board of Trustees retain ultimate fiduciary responsibility for the portfolio. Therefore, the Finance Committee and Board of Trustees shall receive monthly reports. The Finance Committee shall review policy 218 annually and provide feedback on the liquid assets investment strategy.

The Board has delegated the primary responsibility for the District's investment program and the authority to make investments on behalf of the District to the General Manager. Pursuant to Government Code Section 53607, this delegation shall be reconsidered during Policy 218's review.

Such investments shall be limited to the instruments authorized under applicable law, including California Government Code Sections 53601 and 53635, and includes only transfers between existing investment instruments utilized by the district. Unless removed by the General Manager, the District's Financial & HR Specialist has the authority to access online financial information from the asset manager.

Section 219. Leases

219.1 Leases

219.1.1 A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (such as buildings, land, vehicles, or equipment) as specified in the contract, for a period of time, in an exchange or exchange-like transaction.

In accordance with GASB Statement No.87, *Leases*, the District will recognize material lease assets and liabilities in the government-wide financial statements. Lease payments will be recorded as expenditures in governmental fund statements when due, in accordance with the modified accrual basis of accounting.

APPENDIX 200-1

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT PUBLIC HEALTH EMERGENCY FUND

Purpose of Fund:

The purpose of the Public Health Emergency Fund is to mitigate the financial impact of unusually high levels of vector-borne disease activity or prevent a future threat to public health from a newly detected invasive mosquito species.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the “Public Health Emergency Fund.”
2. The Public Health Emergency Fund shall be designated as a Committed Fund.
3. These funds will be used to replenish operating cash flow in the Operational Fund should circumstances cause the District to incur greater than normal expenses to prevent or manage an imminent threat to public health from vectors and vector-borne disease.
4. Expenditure of Public Health Emergency Funds must be authorized by the Board of Trustees at a publicly noticed meeting.
5. Expenditures from this designated fund that are subsequently recovered, either partially or fully, from external sources, shall be utilized solely for the purpose of refunding the Public Health Emergency Fund.
6. The Public Health Emergency Fund may be invested in financial institutions consistent with the District’s investment authority policy.
7. Investment earnings from the Public Health Emergency Fund may be credited to the District’s Operational Fund.
8. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements.
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target balance of this fund is based on an estimate of likely operational needs should the most likely public health threat scenario become reality. This target balance will be

reviewed annually and adjusted as needed to remain current. However, it is recognized that having a minimum fund balance of \$500,000 would be prudent.

APPENDIX 200-2

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT REPAIR AND REPLACE FUND

Purpose of Fund:

The purpose of the Repair and Replace Fund is to set aside sufficient financial resources to ensure timely replacement and upgrade of the District's vehicles, mobile equipment, laboratory equipment, operational equipment, administrative equipment, and facilities.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the "Repair and Replace Fund."
2. The Repair and Replace Fund shall be designated as a Committed Fund.
3. These funds will be used to pay for capital assets according to the District budget and purchasing policies.
4. Funds can be transferred from the Repair and Replace Fund to the Operational Fund to cover the cost of capital purchases designated and approved during the annual budgeting process.
5. Funds transferred from the Repair and Replace Fund shall be expended solely for the purpose of replacement, repair, and upgrade of existing District vehicles and equipment, or for renovations or replacement of District facilities.
6. The Repair and Replace Fund may be invested in financial institutions consistent with the District's investment authority policy.
7. Investment earnings from the Repair and Replace Fund may be credited to the District's Operational Fund.
8. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements.
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target balance for this fund is determined by the District's capital asset replacement program and the total cumulative depreciation for the District's capital assets as stated in the District's Basic Financial Statements prepared by the auditor each year. This target will be reviewed annually and adjusted as needed with the additions, deletions, or

replacements of capital assets. A more thorough review shall be completed every 5 years to update the escalation rates, the discount rate, net present value, and overall cash flow required to extend the replacement plan another 5 years. This fund shall be funded in order of preference in 3 or 4-year installments, a lump sum payment, or pay as you go. If under-funded, 25% of excess revenues will be deposited into the Repair and Replace Fund.

APPENDIX 200-3

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT DISTRICT CONTINGENCY FUND

Purpose of Fund:

This fund will act as a rate stabilizer, covering unforeseen losses in revenue caused by drastic reductions in property taxes. Additionally, it may be utilized to acquire essential new assets that enhance operational efficiency and support the District's financial stability.. This fund will also ensure adequate financial resources are available for timely payment of District obligations, and provide liquidity throughout the fiscal year.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. The fund shall be known as the "District Contingency Fund."
2. The District Contingency Fund shall be designated as a Committed reserve fund.
3. Funds transferred from the District Contingency Fund shall be expended solely for the purpose of covering unforeseen losses in revenue caused by drastic reductions in property taxes or for the purchase of new assets that enhance operational efficiency.
4. Each year, funds can be transferred from the Operational Fund to the District Contingency Fund to ensure the target fund balance is met.
5. The District Contingency Fund may be invested in financial institutions consistent with the District's investment authority policy.
6. Investment earnings from the District Contingency Fund may be credited to the District's Operational Fund.
7. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements.
8. This policy shall be reviewed on an annual basis for long-term adequacy and use restrictions.

Target Fund Level:

The target fund level for the District Contingency Fund is to maintain a minimum equal to 60% of discretionary Operational Fund revenues, as of July 1st of each fiscal year. If under-funded, 25% of excess revenues will be deposited into the District Contingency

Fund. This target fund level was established based upon the following general guidelines:

1. The District shall maintain a balance in the District Contingency Fund equal to approximately 60% of budgeted expenditures for the fiscal year.
2. For the purpose of this policy, budgeted expenditures shall include all expenditures associated with the following:
 - (a) Salaries and Employee Benefits; and
 - (b) Services and Supplies.
 - (c) New Capital Asset

APPENDIX 200-4

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT NEW ASSET/ LARGE PROJECT FUND

Purpose of Fund:

The purpose of the New Asset/Large Project Fund is to set aside money for large projects rather than withdrawing those funds from the Operational Fund account. Projects may include future capital assets that are ineligible for repair and replace funding such as flooring and painting, or adding new capital assets that are not listed in the capital asset replacement program.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the “New Asset/ Large Project Fund.”
2. The New Asset/ Large Project Fund shall be designated as a Committed Fund.
3. These funds will be used to finance large projects that may be identified in the strategic plan.
4. Each year, funds can be transferred from the Operational Fund or the District Contingency Fund to New Asset/ Large Project Fund to ensure the target fund balance is met.
5. Funds transferred from the New Asset/ Large Project Fund shall be expended solely on capital projects that have been identified in the strategic plan or received Board approval.
6. The New Asset/ Large Project will be invested in financial institutions consistent with the District’s investment authority policy.
7. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target balance of this fund is based on large future capital project needs. This target balance will be reviewed annually and adjusted as needed to remain current.

APPENDIX 200-5

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT PENSION STABILIZATION FUND

Purpose of Fund:

The purpose of the Pension Stabilization Fund is to ensure that increasing pension costs are offset by investments in interest-earning accounts.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the "Pension Stabilization Fund."
2. The Pension Stabilization Fund shall be designated as a Restricted Fund.
3. These funds will be used to offset increases in pension costs from unfunded liabilities.
4. The Pension Stabilization Fund will be invested in financial institutions that restrict the funds for only pension-related expenses.
5. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target balance of this fund is based on the annual CalPERS actuarial report of unfunded liability. This target balance will consider funds in CalPERS combined with the amount in PARS to not exceed 100% of liabilities. If under-funded, 25% of excess revenues will be deposited into the PARS 115 Trust.

Withdrawal:

Withdrawals may be considered when:

1. Pension costs affect operational costs;
2. The growth of pension contribution rates (in dollars) is greater than the growth in property tax revenue;
3. Paying off specific pension liabilities that will result in interest savings greater than interest earnings on the Trust Fund;
4. Economic conditions or fiscal demands arise, e.g. non-discretionary expenditures exceeding revenues.

APPENDIX 200-6

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT OTHER POST-EMPLOYEE BENEFITS (OPEB) FUND

Purpose of Fund:

The purpose of the Other Post-Employee Benefits (OPEB) Fund is to ensure that agreed-upon health, dental, and vision benefits to retired employees will be fulfilled.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the "Other Post-Employee Benefits (OPEB) Fund."
2. The Other Post-Employee Benefits (OPEB) Fund shall be designated as a Restricted Fund.
3. These funds will be used to annually replenish expenses occurred in the Operational Fund used to provide health, dental, and vision benefits to qualified retired employees along with fund management.
4. The Other Post-Employee Benefits (OPEB) Fund will be invested in financial institutions that restrict the funds for only OPEB-related expenses.
5. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

It is the intent of the District to fully fund the OPEB. The funded status of the OPEB will be assessed based upon the most recent actuarial valuation. Should the plan drop below 90% funded, the District shall consider making an annual contribution equal to at least 50% of the annual determined contribution (ADC) as defined by the most recent actuarial valuation (or whatever percentage the District deems appropriate) from excess revenues. Additionally, the District will review this policy at a minimum biennially, coincident with preparation of the actuarial valuation, to determine if changes to this policy are necessary to ensure adequate resources are being accumulated to fund OPEB benefits.

Withdrawal:

Annual withdrawals are calculated after the close of the fiscal year by adding the prior year's retiree health care, dental, and vision costs along with retiree Medicare Part B reimbursements and US Bank and PFM administrative fees.

APPENDIX 200-7

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT VCJPA MEMBER CONTINGENCY FUND

Purpose of Fund:

The purpose of the VCJPA Member Contingency Fund is to pay for all risk-management related costs including the annual deposit and any out-of-pocket expenses related to insurance.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

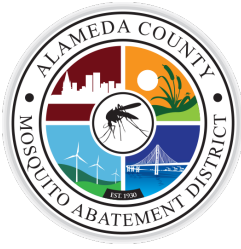
1. This fund shall be known as the "VCJPA Member Contingency Fund."
2. The VCJPA Member Contingency Fund shall be designated as a Committee Fund.
3. These funds will be used to annually replenish expenses occurred in the Operational Fund used to pay for the deposit, out-of-pocket insurance costs, and any additional expenses related to self-insurance with VCJPA.
4. The VCJPA Member Contingency Fund will be invested in financial institutions consistent with the District's investment authority policy.
5. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

It is the intent of the District to fully fund the VCJPA Member Contingency Fund. The funded status of the fund will be assessed annually in the spring based on the expected annual deposit and refund, and insurance costs based on prior year's actuals. If under-funded, 25% of excess revenue will be deposited into the VCJPA Member Contingency Fund.

Withdrawal:

Annual withdrawals are calculated after the close of the fiscal year by totaling the prior year's insurance premium cost, less any refunds received.



23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

March 11th, 2026
RE: ACMAD's 2026-27 Budget: First Draft

Board of Trustees

President

Kashef Qaadri

Dublin

Vice-President

John Bauters

Emeryville

Secretary

John Zlatnik

Fremont

Cathy Roache

County-at-Large

Nick Ksiazek

Alameda

Preston Jordan

Albany

P. Robert Beatty

Berkeley

John Zlatnik

Fremont

George Syrop

Hayward

Maya Manoharan

Livermore

vacant

Oakland

Eric Hentschke

Newark

Hope Salzer

Piedmont

Jeff Nibert

Pleasanton

Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

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

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

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

Staff Budget – The overall staff budget will increase by 7%, with certain categories experiencing larger increases. Laundry services and supplies will increase by 10% due to the annual rate adjustment and a planned uniform replacement after 10 years. Utilities will increase by 17% due to anticipated rate increases for garbage and water services, as well as higher projected PG&E costs resulting from increased heater usage in the Fish Facility. The District anticipates a 5% increase in insurance (VCJPA), with preliminary and final premiums expected in April and June, respectively. Community education expenses will increase by 13% due to the District contracting with a new digital advertising company to improve targeted audience reach, enhanced search engine optimization (SEO) for the website, and expanded printed materials for *Aedes aegypti* outreach. Operation expenses will increase by 29% due to the implementation of the Sterile Insect Technique (SIT) mosquito program for invasive *Aedes*, expanded WALLS treatments, and the purchase of additional IN2Care traps and related materials.

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

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

Based on these estimates, after factoring in cash carryover, subtracting the amount required for operations from July through December, incorporating reserve transfers from prior years, and including the PARS reimbursement, the District anticipates a **surplus of \$691,767**, which will be distributed to reserve accounts according to reserve policies.

We are happy to answer any questions.

Sincerely,
ACMAD Staff
attachments:2026/27 budget & visuals, capital asset replacement plan

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

	Budget 26/27	Year to year % budget change	Budget 25/26	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Budget 23/24	Actual 22/23	Budget 22/23
REVENUES										
Ad Valorem Property Taxes	\$ 3,452,462	4%	\$ 3,333,425	\$ 3,319,675	6%	\$ 3,125,578	\$ 3,205,216	\$ 2,842,050	\$ 3,005,363	\$ 2,755,397
Special Tax & Benefit Assessment	\$ 2,229,503	10%	\$ 2,022,546	\$ 2,009,409	-1%	\$ 2,019,779	\$ 2,002,521	\$ 2,008,405	\$ 1,999,781	\$ 1,981,814
Redevelopment	\$ 100,000	0%	\$ 100,000	\$ 521,320	421%	\$ 100,000	\$ 506,903	\$ -	\$ 456,130	\$ -
Interest earned (restricted fund interest NOT included as revenue)	\$ 20,000	0%	\$ 20,000	\$ 464,587	2223%	\$ 20,000	\$ 494,404	\$ 20,000	\$ 288,784	\$ 20,000
Sale of Property and Equipment & Misc.	\$ 20,000	33%	\$ 15,000	\$ 223,645	347%	\$ 50,000	\$ 40,617	\$ 5,000	\$ 12,304	\$ 2,500
Reimbursement from OPEB: Retiree Health Benefits/ fees	\$ 155,193	1%	\$ 153,339	\$ 146,459	-8%	\$ 158,398	\$ 142,690	\$ 158,348	\$ 142,690	\$ 140,946
Reimbursement from Pension Rate Stabilization Fund	\$ 225,383	5%	\$ 214,943	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reimbursement from VCJPA: Member Contingency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue (see figure 1)	\$ 6,202,541	6%	\$ 5,859,253	\$ 6,685,095	22%	\$ 5,473,754	\$ 6,392,351	\$ 5,033,804	\$ 5,905,052	\$ 4,900,658
EXPENDITURES										
Salaries (including deferred comp.& trustee in lieu payments)	\$ 3,284,676	6%	\$ 3,102,362	\$ 2,494,062	-11%	\$ 2,790,251	\$ 2,494,062	\$ 2,462,469	\$ 2,318,987	\$ 2,371,703
CalPERS Retirement	\$ 809,709	8%	\$ 748,174	\$ 550,198	-16%	\$ 651,597	\$ 550,198	\$ 553,955	\$ 525,487	\$ 534,559
Medicare & Social Security	\$ 52,929	9%	\$ 48,758	\$ 33,316	-28%	\$ 46,366	\$ 33,316	\$ 40,292	\$ 33,692	\$ 38,763
Fringe Benefits	\$ 784,153	6%	\$ 739,477	\$ 609,707	-11%	\$ 683,132	\$ 609,707	\$ 605,491	\$ 604,258	\$ 564,969
Total Salaries, Retirement, & Benefits (pgs. 2,3) (see figure 3)	\$ 4,931,467	6%	\$ 4,638,771	\$ 3,687,283	-12%	\$ 4,171,345	\$ 3,687,283	\$ 3,662,207	\$ 3,482,424	\$ 3,509,995
Service & Supplies (Clothing & Personal supplies)	\$ 9,000	0%	\$ 9,000	\$ 5,265	-45%	\$ 9,500	\$ 5,152	\$ 9,000	\$ 7,518	\$ 9,000
Service & Supplies (Laundry services & supplies)	\$ 19,360	10%	\$ 17,600	\$ 15,480	-3%	\$ 16,000	\$ 14,404	\$ 13,000	\$ 12,853	\$ 13,000
Utilities	\$ 30,700	17%	\$ 26,300	\$ 24,086	-7%	\$ 26,000	\$ 20,059	\$ 23,700	\$ 19,416	\$ 21,700
Small tools and instruments	\$ 2,000	-20%	\$ 2,500	\$ 1,365	-55%	\$ 3,000	\$ 1,645	\$ 3,000	\$ 2,120	\$ 3,000
Maintenance (Landscaping & Facility)	\$ 24,500	-9%	\$ 27,000	\$ 20,386	-32%	\$ 30,000	\$ 20,777	\$ 30,000	\$ 18,062	\$ 30,000
Maintenance (Equipment)	\$ 25,000	0%	\$ 25,000	\$ 28,920	3%	\$ 28,000	\$ 31,326	\$ 30,000	\$ 36,210	\$ 30,000
Transportation, travel, training, & board	\$ 109,430	-4%	\$ 114,525	\$ 123,545	8%	\$ 114,525	\$ 129,999	\$ 127,990	\$ 133,125	\$ 119,840
Professional services	\$ 112,510	-12%	\$ 128,080	\$ 108,489	-32%	\$ 160,600	\$ 99,674	\$ 122,950	\$ 93,115	\$ 152,200
Memberships, dues, & subscriptions.	\$ 41,000	2%	\$ 40,000	\$ 38,952	34%	\$ 29,000	\$ 22,114	\$ 27,000	\$ 24,594	\$ 37,000
Insurance - VCJPA	\$ 243,105	5%	\$ 231,529	\$ 196,831	-3%	\$ 203,198	\$ 209,342	\$ 211,959	\$ 177,963	\$ 179,436
Community education	\$ 56,500	13%	\$ 50,000	\$ 57,197	4%	\$ 55,000	\$ 37,729	\$ 53,000	\$ 28,194	\$ 55,000
Operations	\$ 392,500	29%	\$ 304,000	\$ 297,510	3%	\$ 287,500	\$ 304,478	\$ 261,500	\$ 120,639	\$ 227,500
Household expenses	\$ 23,200	0%	\$ 23,200	\$ 21,734	-4%	\$ 22,700	\$ 20,057	\$ 21,350	\$ 18,517	\$ 19,950
Office expenses	\$ 9,500	0%	\$ 9,500	\$ 13,510	35%	\$ 10,000	\$ 9,975	\$ 13,000	\$ 7,248	\$ 12,000
Information Technology/ Communication	\$ 141,988	0%	\$ 141,988	\$ 96,178	-23%	\$ 125,500	\$ 81,051	\$ 104,000	\$ 97,711	\$ 107,400
Laboratory	\$ 135,800	0%	\$ 135,800	\$ 135,143	4%	\$ 130,000	\$ 139,128	\$ 140,000	\$ 106,784	\$ 132,500
Total Staff Budget (pg. 4) (see figure 4)	\$ 1,376,093	7%	\$ 1,286,022	\$ 1,184,591	-5%	\$ 1,250,523	\$ 1,146,910	\$ 1,191,449	\$ 904,069	\$ 1,149,526
Contingency	\$ -	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 48,000	\$ -	\$ 46,000	
Total Expenditures (see figure 2)	\$ 6,307,560	6%	\$ 5,924,793	\$ 4,871,874	-11%	\$ 5,461,868	\$ 4,834,193	\$ 4,901,656	\$ 4,386,493	\$ 4,705,521
PRELIMINARY SURPLUS (DEFICIT)	\$ (105,019)		\$ (65,540)	\$ 1,813,221		\$ 11,886	\$ 1,558,158	\$ 132,148	\$ 1,518,559	\$ 195,136
CASH CARRIED OVER (pg. 5)	\$ 796,786		\$ 601,520			\$ 847,885		\$ 1,081,183		\$ 882,264
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 691,767		\$ 535,979			\$ 859,771		\$ 1,188,331		\$ 1,077,400
RESERVE ACCOUNT ALLOCATIONS										
	Transfers		Transfers	Actual 24/25		Budget 24/25	Actual 23/24	Budget 23/24	Actual 22/23	Budget 22/23
VCJPA Member Contingency Fund	\$ 176,509		\$ 94,781		\$ -	\$ (43,103)	\$ (4,351)	\$ (43,103)	\$ (43,103)	\$ (43,103)
PARS: Pension Rate Stabilization	\$ 176,509		\$ 94,781	\$ -	\$ 214,943	\$ 269,350	\$ 297,083	\$ 269,350	\$ 269,350	\$ 269,350
CA CLASS: Public Health Emergency Fund	\$ (14,269)		\$ (29,274)	\$ (43,636)	\$ (43,636)	\$ (26,732)	\$ (41,085)	\$ (26,732)	\$ (26,732)	\$ (26,732)
CA CLASS: Repair and Replace Fund (pg. 7)	\$ 176,509		\$ 94,781	\$ 203,815	\$ 203,815	\$ 537,912	\$ 866,684	\$ 537,912	\$ 510,179	\$ 510,179
CA CLASS: District Contingency Fund	\$ 176,509		\$ 94,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,733
CAMP: New Asset & Large Project Fund	\$ -		\$ 186,131	\$ 484,649	\$ 484,649	\$ 70,009	\$ 70,000	\$ 70,009	\$ 70,009	\$ 339,974
Total reserve allocations (pg. 7) (see figure 5)	\$ 691,767		\$ 535,979	\$ 644,828		\$ 859,771	\$ 807,436	\$ 1,188,331	\$ 807,436	\$ 1,077,400
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	\$ -		\$ -			\$ -		\$ -		\$ -

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

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

Seasonals:

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

Unemployment	\$ 12,000.00	\$2,550.00
		\$77,550.00

Trustee in Lieu:

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

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

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

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

Active Employees

CalPERS Plan Code	Current Year Health Rates	Next Year Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Insurance	Vision Rates	Total Vision	SDI	Benefit Cost per person
5331	1,168.86	1,238.99	14,447.11	94.06	1,128.72	6.11	73.32	13.40	160.80		15,809.95
5331	1,168.86	1,238.99	14,447.11	94.06	1,128.72	6.11	73.32	13.40	160.80		15,809.95
5331	1,168.86	1,238.99	14,447.11	94.06	1,128.72	6.11	73.32	13.40	160.80		15,809.95
5333	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
5251	1,168.86	1,238.99	14,447.11	251.93	3,023.16	6.11	73.32	33.01	396.12		17,939.71
5333	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
5253	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
5333	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
5252	2,337.72	2,477.98	28,894.22	161.05	1,932.60	6.11	73.32	20.81	249.72		31,149.86
5331	1,168.86	1,238.99	14,447.11	94.06	1,128.72	6.11	73.32	13.40	160.80		15,809.95
5252	2,337.72	2,477.98	28,894.22	161.05	1,932.60	6.11	73.32	20.81	249.72		31,149.86
5332	2,337.72	2,477.98	28,894.22	161.05	1,932.60	6.11	73.32	20.81	249.72		31,149.86
5332	2,337.72	2,477.98	28,894.22	94.06	1,128.72	6.11	73.32	13.40	160.80		30,257.06
5331	1,168.86	1,238.99	14,447.11	94.06	1,128.72	6.11	73.32	13.40	160.80		15,809.95
5333	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
5333	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
5332	2,337.72	2,477.98	28,894.22	161.05	1,932.60	6.11	73.32	20.81	249.72		31,149.86
5333	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
5332	2,337.72	2,477.98	28,894.22	161.05	1,932.60	6.11	73.32	20.81	249.72		31,149.86
5333	3,039.04	3,221.38	37,562.53	251.93	3,023.16	6.11	73.32	33.01	396.12		41,055.13
Subtotal	45,351.80		560,548.25	3,636.98	43,643.76	122.20	1,466.40	481.54	5,778.48	41,074.67	652,511.56
.08% Admin Cost			448.44								448.44
Staff Totals			560,996.69		43,643.76		1,466.40		5,778.48	41,074.67	652,960.00

Retired Employees

CalPERS Plan Code	Current Year Health Rates	Next Year Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Ins.	Vision Rates	Total Vision	SDI	Benefit Cost per person
	-	-	-	94.06	1,128.72			20.81	249.72		1,378.44
6611	584.70	619.78	7,226.89	94.06	1,128.72			13.40	160.80		8,516.41
6642	1,169.40	1,239.56	14,453.78	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
.08% Admin Costs=			73.05								73.05
Annuitant Totals			91,379.83		19,171.80				2,640.96		113,192.59
										Medicare Part B Reimbursement	18,000.00
Grand Total			652,376.51		62,815.56		1,466.40		8,419.44	41,074.67	784,152.58

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

A/C #	BUDGET CATEGORY	staff	Budget 26/27	% change	Budget 25/26	% change	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Actual 22/23
SERVICE AND SUPPLIES											
5201	Clothing and personal supplies (purchased)	MW	\$ 9,000	0%	\$ 9,000	-5%	\$ 5,265	-45%	\$ 9,500	\$ 5,152	\$ 7,518
5202	Laundry service and supplies (rented)	MW	\$ 19,360	10%	\$ 17,600	10%	\$ 15,480	-3%	\$ 16,000	\$ 14,404	\$ 12,853
UTILITIES											
5301	Garbage (Waste Mgmt)	MR	\$ 4,500	5%	\$ 4,300	8%	\$ 4,217	5%	\$ 4,000	\$ 4,072	\$ 3,373
5302	PG & E	MR/ MW	\$ 22,000	22%	\$ 18,000	0%	\$ 16,035	-11%	\$ 18,000	\$ 12,942	\$ 12,673
5303	Hayward Water & Sewage	MR	\$ 4,200	5%	\$ 4,000	0%	\$ 3,834	-4%	\$ 4,000	\$ 3,045	\$ 3,370
5401	SMALL TOOLS AND INSTRUMENTS	MW	\$ 2,000	-20%	\$ 2,500	-17%	\$ 1,365	-55%	\$ 3,000	\$ 1,645	\$ 2,120
MAINTENANCE											
5501	Landscaping service	MW	\$ 4,500	0%	\$ 4,500	-10%	\$ 3,288	-34%	\$ 5,000	\$ 3,492	\$ 2,988
5502	Facility Maintenance	MW	\$ 20,000	-11%	\$ 22,500	-10%	\$ 17,098	-32%	\$ 25,000	\$ 17,285	\$ 15,074
5503	Maintenance of equipment	MW	\$ 25,000	0%	\$ 25,000	-11%	\$ 28,920	3%	\$ 28,000	\$ 31,326	\$ 36,210
TRANSPORTATION, TRAVEL, TRAINING, & BOARD											
5601	Fuel and GPS (WexMart)	MW/MR	\$ 50,000	-9%	\$ 55,000	0%	\$ 55,726	1%	\$ 55,000	\$ 60,823	\$ 60,798
5602	Meetings, conferences, & travel	RC	\$ 40,000	0%	\$ 40,000	0%	\$ 50,051	25%	\$ 40,000	\$ 43,803	\$ 51,432
5603	Board meeting expenses	RC	\$ 900	-5%	\$ 950	0%	\$ 605	-36%	\$ 950	\$ 1,239	\$ 698
5605	Board plaques and nameplates	RC	\$ 180	-20%	\$ 225	0%	\$ 160	-29%	\$ 225	\$ 221	\$ 221
5606	Continuing Education fees	RC	\$ 3,350	0%	\$ 3,350	0%	\$ 4,773	42%	\$ 3,350	\$ 6,868	\$ 240
5607	Staff Training (staff dev./ college courses)	RC	\$ 15,000	0%	\$ 15,000	0%	\$ 12,230	-18%	\$ 15,000	\$ 9,545	\$ 4,936
PROFESSIONAL SERVICES											
5701	Audit	MR	\$ 21,100	17%	\$ 18,000	17%	\$ 15,840	3%	\$ 15,400	\$ 15,275	\$ 14,650
5702	Actuarial reports	MR	\$ 3,600	181%	\$ 1,280	-65%	\$ 3,850	4%	\$ 3,700	\$ 1,200	\$ 3,700
5704	Legal Services	RC	\$ 5,000	-17%	\$ 6,000	-25%	\$ 1,278	-84%	\$ 8,000	\$ 7,312	\$ 7,932
5706	Tax collection service (SCI)	RC	\$ 39,000	0%	\$ 39,000	0%	\$ 38,122	-2%	\$ 39,000	\$ 37,567	\$ 37,642
5707	Payroll service (OnePoint)	MR	\$ 10,000	0%	\$ 10,000	0%	\$ 9,412	-6%	\$ 10,000	\$ 8,998	\$ 8,816
5708	Environmental consultant/ EcoAtlas	EC	\$ 5,000	-81%	\$ 26,000	-9%	\$ 14,215	-50%	\$ 28,700	\$ 2,801	\$ -
5709	HR Services (RGS & other)	RC	\$ 4,000	-20%	\$ 5,000	0%	\$ 2,397	-52%	\$ 5,000	\$ 4,163	\$ -
5710	OPEB management (PFM & US Bank)	RC	\$ 24,000	9%	\$ 22,000	-12%	\$ 22,895	-8%	\$ 25,000	\$ 21,113	\$ 19,565
5711	Financial advising	RC	\$ -	#DIV/0!	\$ -	-100%	\$ -	-100%	\$ 25,000	\$ -	\$ -
5712	Pre-employment physicals	RC	\$ 810	1%	\$ 800	0%	\$ 480	-40%	\$ 800	\$ 1,245	\$ 810
5801	MEMBERSHIPS, DUES & SUBSCRIPTIONS	RC	\$ 41,000	3%	\$ 40,000	38%	\$ 38,952	34%	\$ 29,000	\$ 22,114	\$ 24,594
5802	INSURANCE - VCJPA	RC	\$ 243,105	5%	\$ 231,529	14%	\$ 196,831	-3%	\$ 203,198	\$ 209,342	\$ 176,982
5901	COMMUNITY EDUCATION	EC	\$ 56,500	13%	\$ 50,000	-9%	\$ 57,197	4%	\$ 55,000	\$ 37,729	\$ 28,194
OPERATIONS											
6101	Pesticides	JH	\$ 320,000	39%	\$ 230,000	10%	\$ 243,897	16%	\$ 210,000	\$ 259,814	\$ 92,820
6102	Field supplies (dippers etc)	JH	\$ 2,000	0%	\$ 2,000	0%	\$ 1,205	-40%	\$ 2,000	\$ 1,199	\$ 999
6103	Mosquitofish program	MW	\$ 4,000	-20%	\$ 5,000	-33%	\$ 6,144	-18%	\$ 7,500	\$ 1,482	\$ 2,119
6104	Spray equipment	MW	\$ 7,000	-7%	\$ 7,500	-6%	\$ 2,946	-63%	\$ 8,000	\$ 5,586	\$ 1,513
6105	Safety	MW	\$ 10,500	5%	\$ 10,000	18%	\$ 10,263	21%	\$ 8,500	\$ 11,729	\$ 6,725
6106	Aerial Pool Survey	RF	\$ 25,000	0%	\$ 25,000	0%	\$ 23,285	-7%	\$ 25,000	\$ 23,285	\$ 15,100
6107	Permits	EC	\$ 1,500	-25%	\$ 2,000	-50%	\$ 5,384	35%	\$ 4,000	\$ 1,383	\$ 1,363
6108	Helicopter service	JH	\$ 15,000	0%	\$ 15,000	0%	\$ 4,386	-71%	\$ 15,000	\$ -	\$ -
6109	Drone	EHS	\$ 7,500	0%	\$ 7,500	0%	\$ -	-100%	\$ 7,500	\$ -	\$ -
HOUSEHOLD EXPENSES											
6201	Janitorial service	MW	\$ 9,000	0%	\$ 9,000	6%	\$ 6,780	-20%	\$ 8,500	\$ 5,646	\$ 7,294
6202	Supplies (+ emergency)	MW	\$ 3,200	0%	\$ 3,200	0%	\$ 2,863	-11%	\$ 3,200	\$ 2,679	\$ 2,023
6203	Alarm service	RF	\$ 11,000	0%	\$ 11,000	0%	\$ 12,091	10%	\$ 11,000	\$ 11,732	\$ 9,200
6301	OFFICE EXPENSES	MR	\$ 9,500	0%	\$ 9,500	-5%	\$ 13,510	35%	\$ 10,000	\$ 9,975	\$ 7,248
IT/ COMMUNICATIONS											
6401	IT Expenses	RF	\$ 106,000	0%	\$ 106,000	18%	\$ 71,123	-21%	\$ 90,000	\$ 56,098	\$ 71,063
6402	Telephone Service & Internet	RF	\$ 11,000	0%	\$ 11,000	0%	\$ 9,292	-16%	\$ 11,000	\$ 9,509	\$ 8,753
6403	Website hosting	RF	\$ 2,988	0%	\$ 2,988	0%	\$ 2,988	0%	\$ 3,000	\$ 2,988	\$ 2,400
6404	Cell phone service	RF	\$ 15,000	0%	\$ 15,000	0%	\$ 10,425	-31%	\$ 15,000	\$ 10,356	\$ 12,871
6405	Microsoft Office 365	RF	\$ 7,000	0%	\$ 7,000	8%	\$ 2,350	-64%	\$ 6,500	\$ 2,100	\$ 2,611
LABORATORY											
6501	Mosquito and pathogen monitoring	EHS	\$ 126,000	0%	\$ 126,000	26%	\$ 126,688	27%	\$ 100,000	\$ 123,050	\$ 74,530
6502	Insecticide resistance	EHS	\$ 1,800	0%	\$ 1,800	-64%	\$ -	-100%	\$ 5,000	\$ 1,692	\$ 8,226
6503	Research	EHS	\$ 8,000	0%	\$ 8,000	-68%	\$ 8,455	-66%	\$ 25,000	\$ 14,386	\$ 24,028
Total			\$ 1,376,093	7%	\$ 1,286,022	3%	\$ 1,184,591	-5%	\$ 1,250,523	\$ 1,146,910	\$ 904,069

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

Estimated Cash Carryover (FY 25/26 - FY 26/27)	debits	credits	balance
LAIF, Operational Fund, County, and Five Star Balances as of January 31, 2026			\$ 5,091,864
February check batch #1	\$ 187,613		\$ 4,904,251
February check batch #2	\$ 266,367		\$ 4,637,884
Balance as of February 28, 2026			\$ 4,991,927 <i>estimates below</i>
March check batch #1	\$ 190,000		\$ 4,801,927
<i>March check batch #2</i>	\$ 210,000		\$ 4,591,927
Balance as of March 31, 2026			\$ 4,591,927
April check batch #1	\$ 190,000		\$ 4,401,927
Deposit		2,210,000	
April check batch #2	\$ 210,000		\$ 6,401,927
Balance as of April 30, 2026			\$ 6,401,927
<i>May check batch #1</i>	\$ 200,000		\$ 6,201,927
<i>May check batch #2</i>	\$ 220,000		\$ 5,981,927
<i>Balance as of May 31 ,2026</i>			\$ 5,981,927
<i>June check batch #1</i>	\$ 200,000		\$ 5,781,927
<i>June check batch #2</i>	\$ 220,000		\$ 5,561,927
<i>Balance as of June 30, 2026</i>			\$ 5,561,927
Totals	\$ 1,640,000	\$ 2,210,000	\$ 5,561,927
<i>Unused capital funds (pg. 6)</i>			\$ -
<i>Reserve transfers from prior year</i>			\$ 349,849
Operational requirement (July-December)			\$ 4,415,292
<u>Estimated Cash Carried Over</u>			\$ 796,786
			\$ 796,786

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

CAPITAL EXPENDITURES (Outlay)					
	2022-23	2023-24	2024-25	2025-26	2026-27
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				
<i>Unused capital funds (cash carried over)</i>					
	\$ 70,000				
23/24 Capital Reserve (new assets & non-capital projects)					
		\$ -			
23/24 Capital Reserve Total		\$ -			
23/24 Repair and Replace (replacement assets)					
MapVision - Gen 3		\$ 140,000			
23/24 Repair and Replace Total		\$ 140,000			
<i>Unused capital funds (cash carried over)</i>					
		\$ 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		
<i>Unused capital funds (cash carried over)</i>					
			\$ 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				\$ -	
<i>Unused capital funds (cash carried over)</i>					
				\$ -	
26/27 New Assets/ Large Projects					
26/27 New Assets/ Large Projects Total					\$ -
26/27 Repair and Replace (replacement assets)					
HVAC System				\$ 300,000	
V54 (Lizbeth)				\$ 40,000	
Argo				\$ 41,000	
Argo				\$ 41,000	
Argo				\$ 41,000	
26/27 Repair and Replace Total					\$ 463,000
<i>Unused capital funds (cash carried over)</i>					

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

<u>Committed Reserve Funds</u>	<u>Target Level</u>	<u>As of February 28, 2026</u>	<u>Transfers²</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency Fund ¹	\$636,582	\$379,195	\$176,509	60%	87%
CA CLASS Enhanced: Public Health Emergency Fund	\$500,000	\$514,269	-\$14,269	103%	100%
CA CLASS: Repair and Replace Fund	\$4,319,711	\$3,909,002	\$176,509	90%	95%
CA CLASS Enhanced: District Contingency Fund	\$3,784,536	\$2,111,030	\$176,509	56%	60%
CAMP: New Asset/ Large Projects ²	\$0	\$163,632	\$0	NA	NA
<u>Restricted Reserve Funds</u>					
PARS: Pension Rate Stabilization ³	\$5,110,149	\$3,348,058	\$176,509	66%	69%
Other Post Employment Benefit Fund (OPEB) ⁴	\$3,519,427	\$5,692,779		162%	162%
<u>TOTAL</u>		\$16,117,965	\$691,767		

¹ Balance as of December 31, 2025.

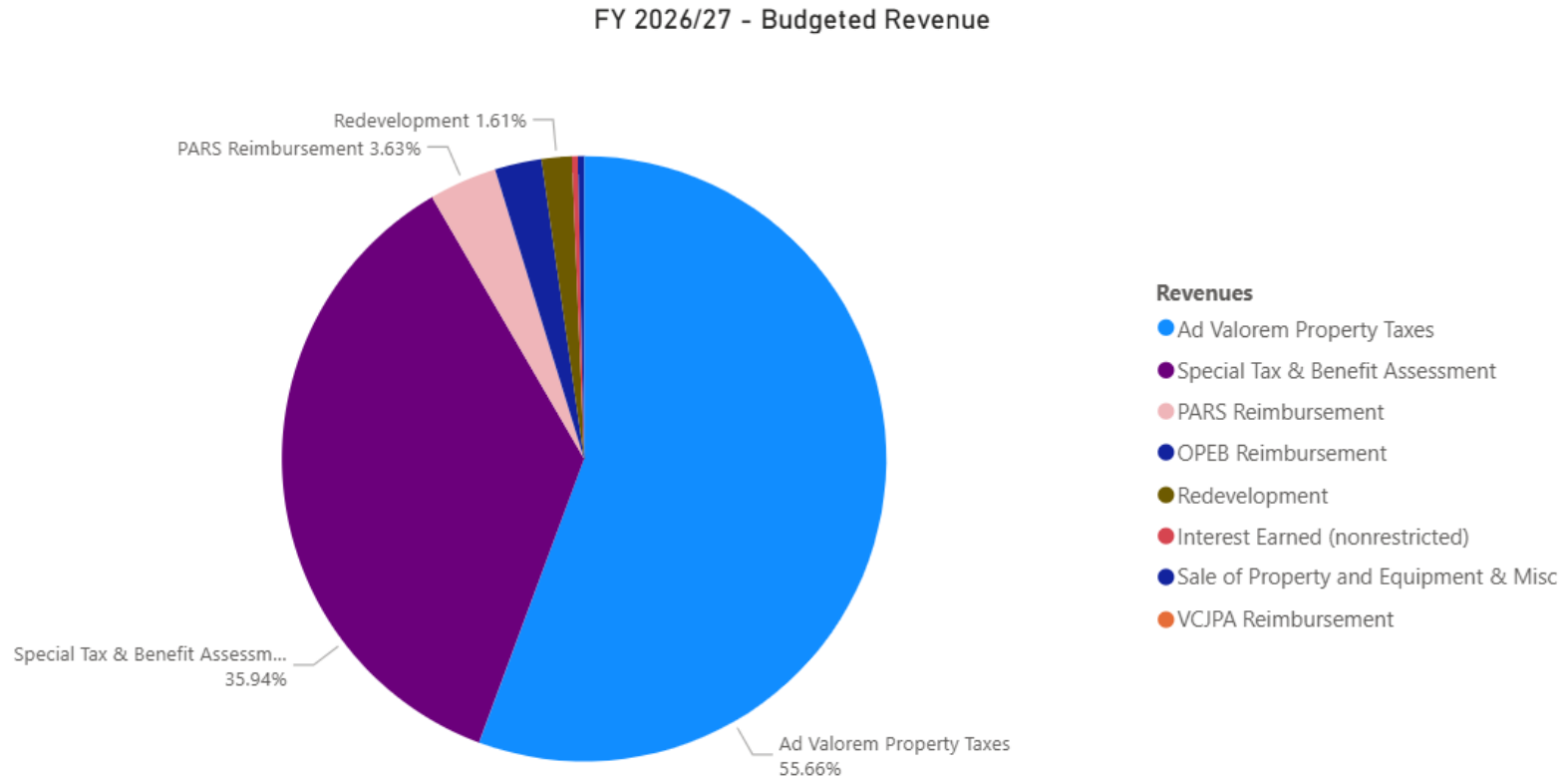
² - New Asset/ Large Projects to be transferred at start of fiscal year, all other transfers occur after the fiscal year.

³ - Balance as of January 31, 2026. Unfunded Accrued Liability as of June 30, 2024.

⁴ - OPEB liability as of June 30, 2025.

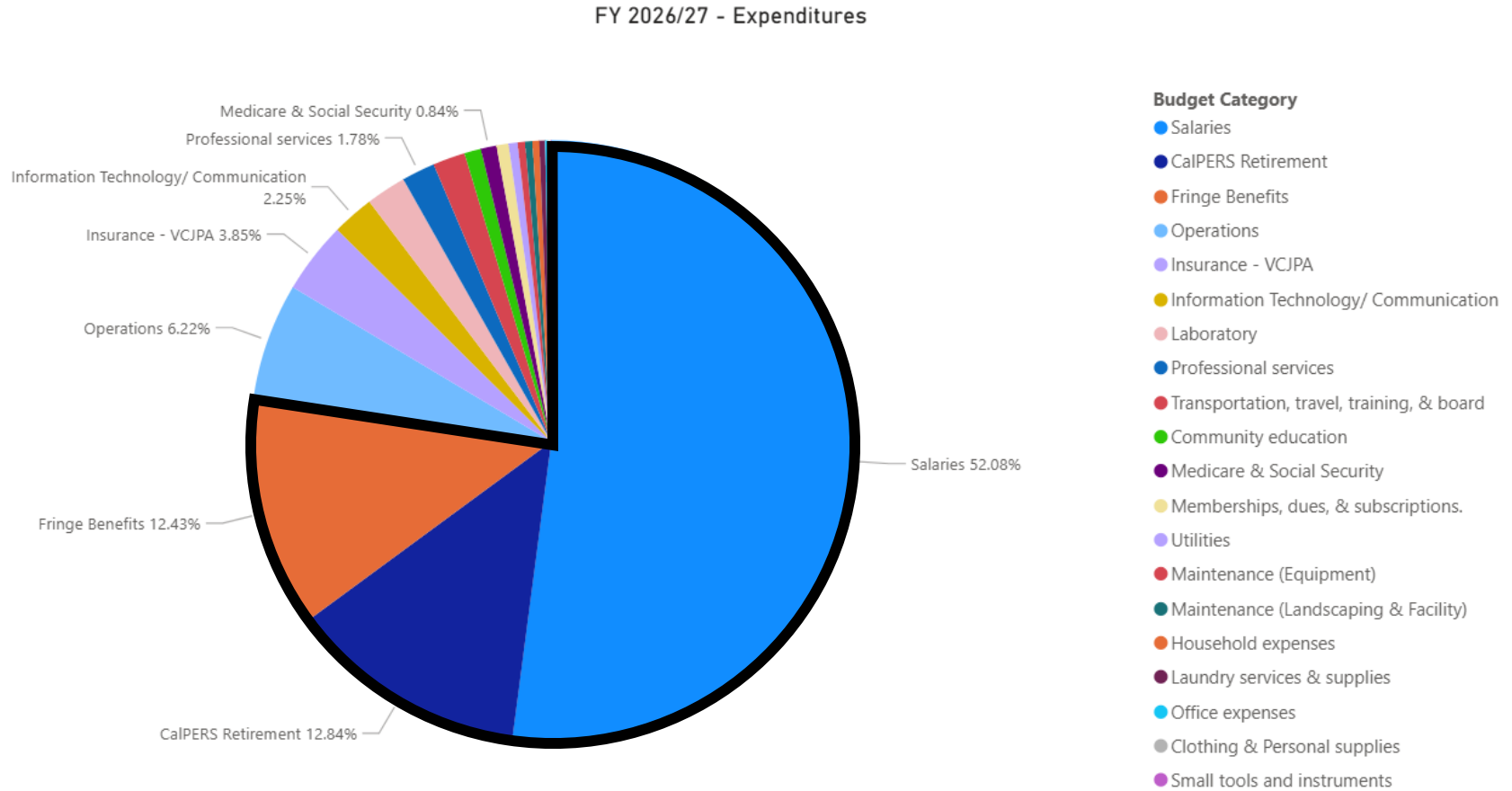
Alameda County Mosquito Abatement District
FY 2026/27

Figure 1: The District expects to receive a total revenue of \$6,202,541 for the fiscal year 2026/27. The revenue breakdown is as follows: Ad Valorem Property Taxes (\$3,452,462), Special Tax & Benefit Assessment (\$2,229,503), PARS Reimbursement (\$225,383), OPEB Reimbursement (\$155,193), Redevelopment (\$100,000), Interest Earned – non-restricted(\$20,000), and Sale of Property and Equipment & Misc (\$20,000). The District anticipate a 6% increase in revenue compared to the budgeted amount for the preceding fiscal year.



Alameda County Mosquito Abatement District
FY 2026/27

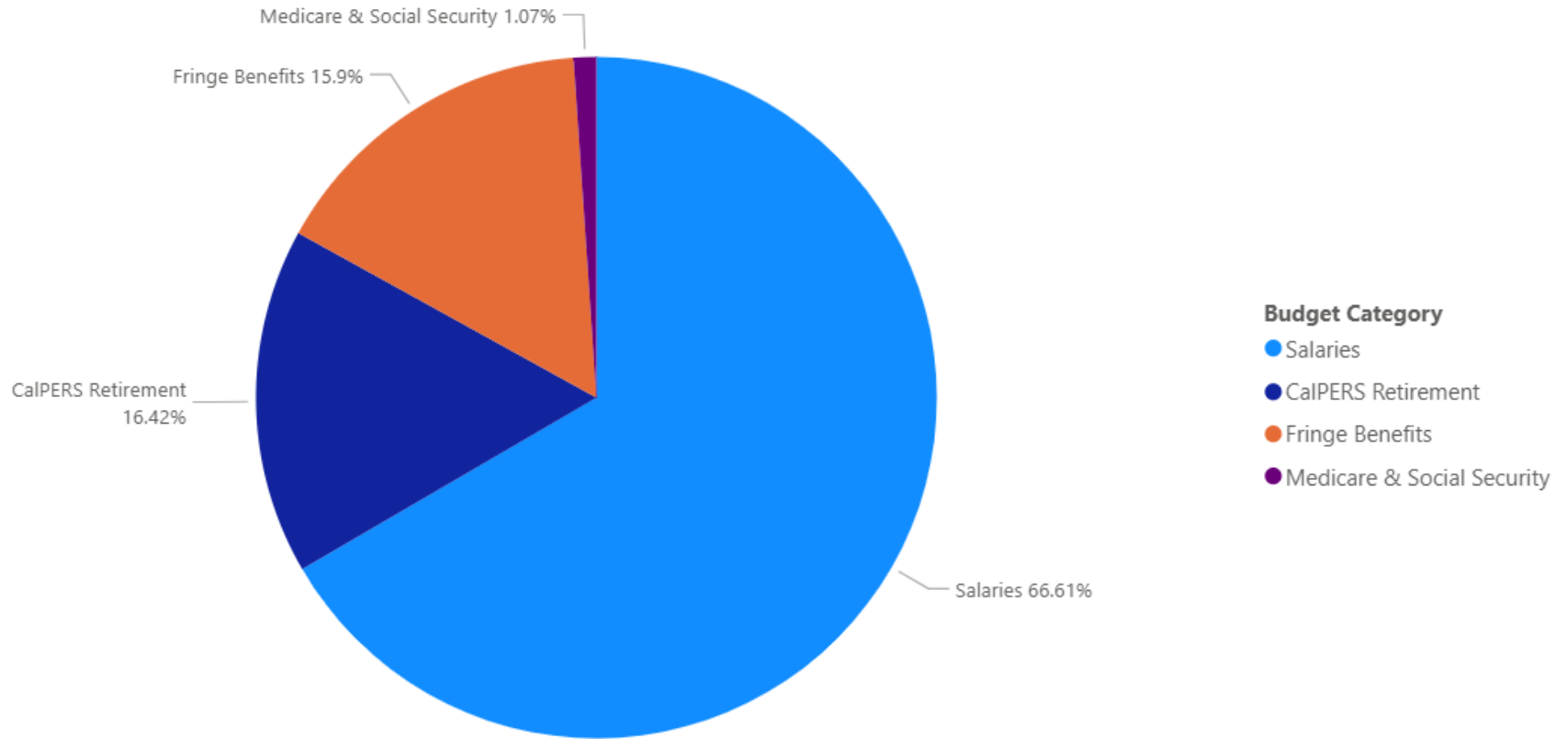
Figure 2: The pie chart illustrates the total expenditures amounting to \$6,307,560. The total expenditures increased by 6% from the previous fiscal year.



Alameda County Mosquito Abatement District
FY 2026/27

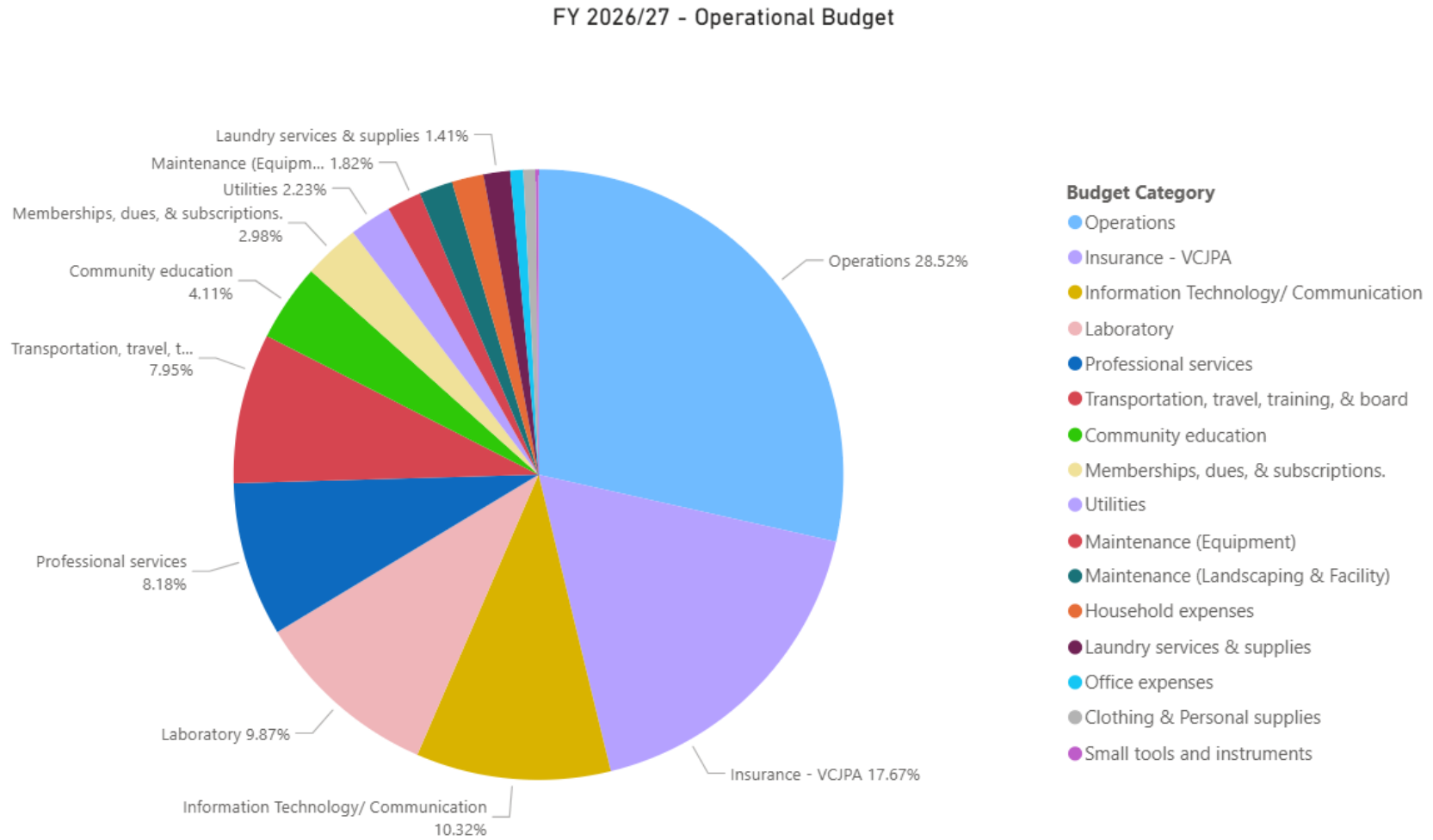
Figure 3: The pie chart below shows the distribution of Salaries (\$3,284,676), CalPERS Retirement (\$809,709), Fringe Benefits (\$784,153), and Medicare & Social Security (\$52,929). This represents a 6% increase compared to the previous fiscal year.

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



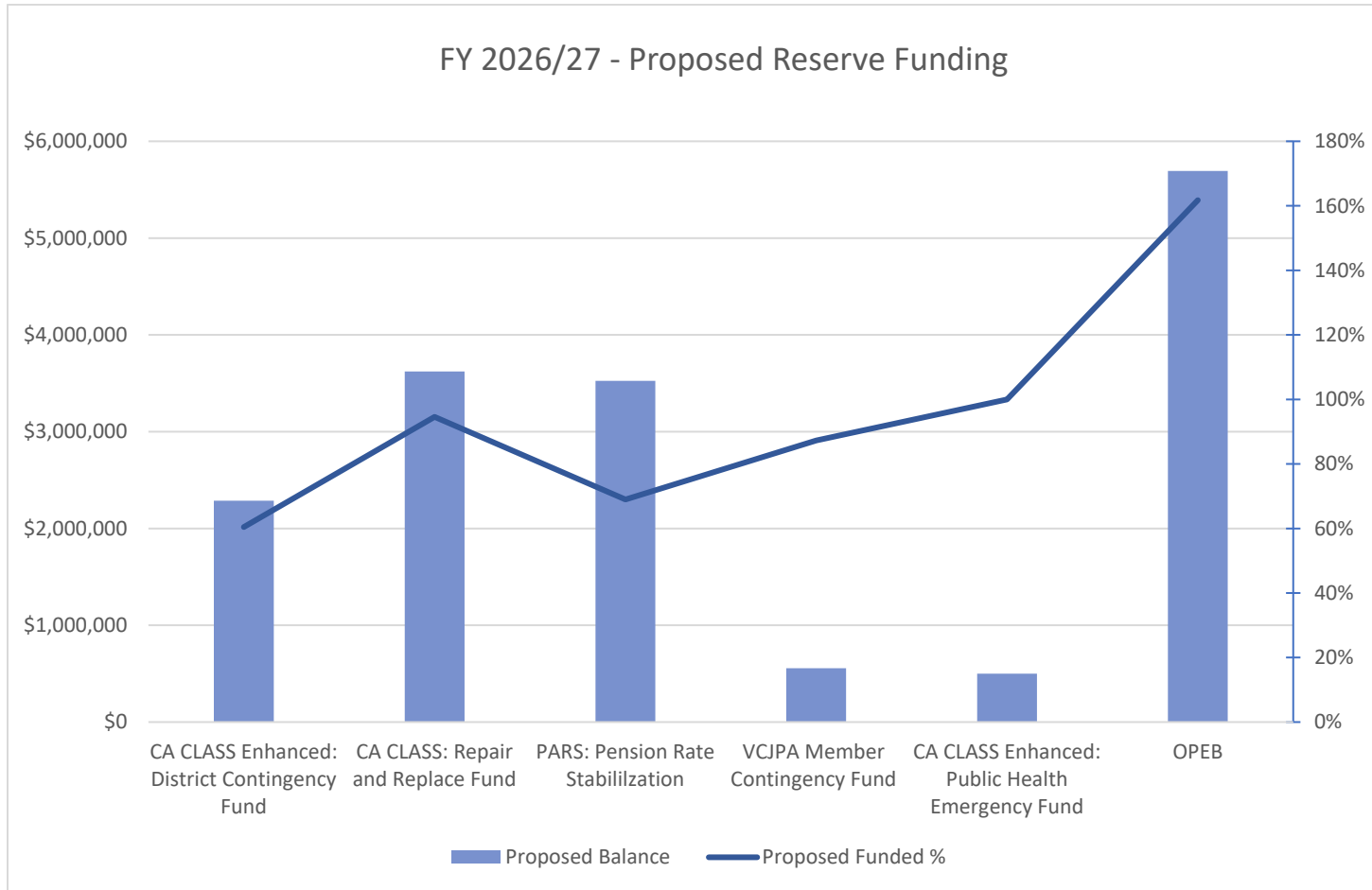
Alameda County Mosquito Abatement District
FY 2026/27

Figure 4: The pie chart below displays the breakdown of the total staff budget, which amounts to \$1,376,093. This reflects a 7% increase from the previous fiscal year.



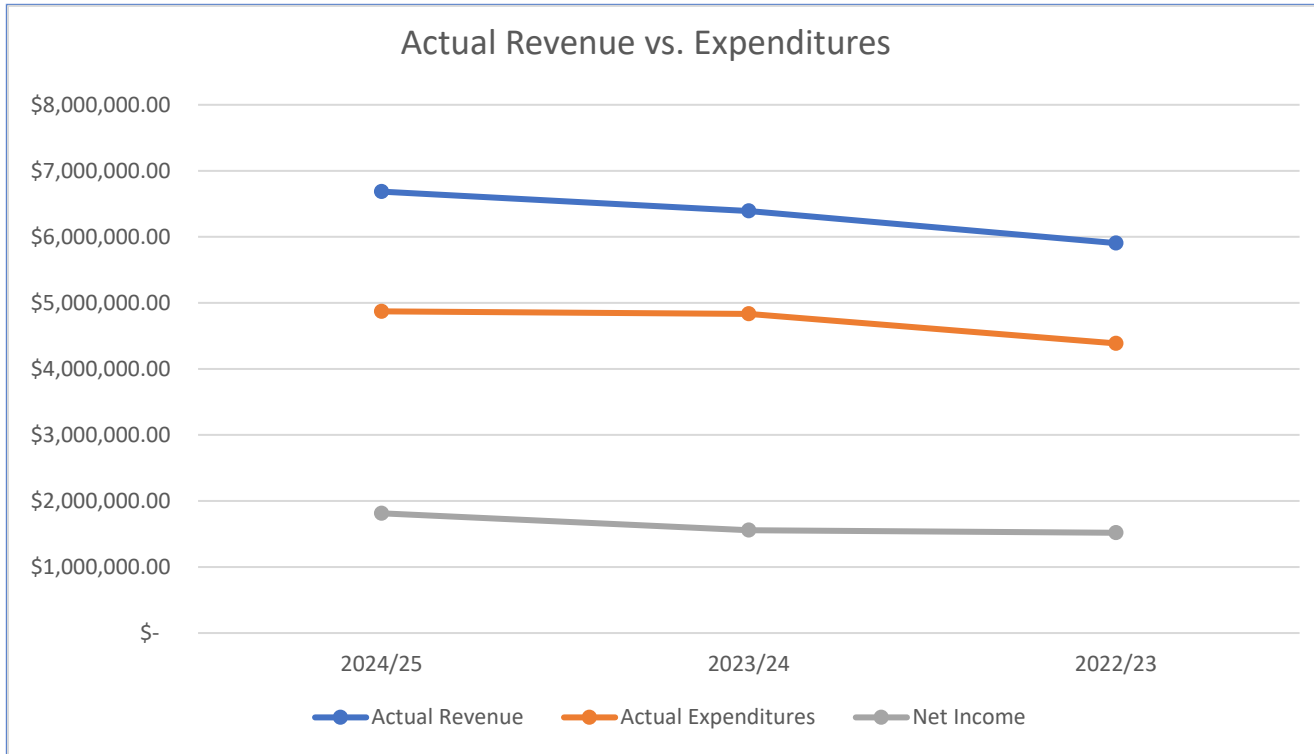
Alameda County Mosquito Abatement District
FY 2026/27

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



Alameda County Mosquito Abatement District
FY 2026/27

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



Alameda County Mosquito Abatement District
Capital Asset Replacement Schedule

2026/27 Replacement
Acquired FY 2025/26
Disposed FY 2025/26

YEAR PURCHASED / IN SERVICE	ASSET DESCRIPTION	ACQUISITION/ DISPOSAL DATE	SERVIC E LIFE	ORIGINAL ACQUISITION COST	REPLACEMENT COST	CURRENT REPLACEMENT COST	REPLACEMENT COST SOURCE	
BUILDING MAJOR SYSTEMS				Future Cost Based on Current Cost Plus 2.92% Annual ENR-BCI				
2005	HVAC (small)		20	n/a	n/a	\$7,500	ALCO HVAC	
2005	HVAC (small)		20	n/a	n/a	\$7,500	ALCO HVAC	
2005	HVAC (medium)		20	n/a	n/a	\$8,500	ALCO HVAC	
2005	HVAC (medium)		20	n/a	n/a	\$8,500	ALCO HVAC	
2005	HVAC (medium)		20	n/a	n/a	\$8,500	ALCO HVAC	
2005	HVAC (large)		20	n/a	n/a	\$10,000	ALCO HVAC	
2009	Electric Gate		20	\$10,275	\$10,275	\$13,702	Cost + ENR-BCI	
2011	Roof Gutter System		15	\$17,075	\$17,075	\$21,496	Cost + ENR-BCI	
2015	Parking Lot Asphalt Pavement		20	\$77,668	\$77,668	\$87,145	Cost + ENR-BCI	
2005	Parking Lot Concrete Pavement (5,200 s. f.)		40	n/a	n/a	\$104,000	MRG	
2015	Roof Installation - Shop		20	\$50,608	\$50,608	\$56,783	Cost + ENR-BCI	
2018	Roof Installation - Office		20	\$107,000	\$107,000	\$133,446	District	
1990	Public Ed Shed		35	n/a	n/a	\$7,500	MRG	
1985	Wash Rack - Pad and Separator		40	\$8,000	\$8,000	\$50,000	Hydro Tech/MRG	
1985	Parking Structure Roof (6,400 s.f.)		35	n/a	n/a	\$96,000	MRG	
2024	Fish Facility		35	n/a	n/a	\$700,000	District	
# VEHICLES				Future Cost Based on Current Cost Plus 2.79% Annual CPI				
2005	V37 2005 Jeep Wrangler 4X4 RHD (White)	7/31/2025	20	2025	\$23,140	\$30,140	\$44,305	Cost + CPI
2005	V38 2005 Jeep Wrangler 4X4 RHD (Red)	8/6/2025	20	2025	\$23,140	\$30,140	\$44,305	Cost + CPI
2013	V49 2013 Jeep Wrangler 4X4 RHD	8/9/2025	20	2033	\$27,909	\$34,909	\$41,176	Cost + CPI
2014	V51 2014 Ford F-150 4X4 XTRA Cab		12	2026	\$25,783	\$30,783	\$35,324	Cost + CPI
2014	V53 2014 Ford Fusion Hybrid		12	2026	\$27,146	\$28,146	\$32,298	Cost + CPI
2014	V56 2014 Ford F-150 4X2 Long Bed		12	2026	\$21,984	\$26,984	\$30,964	Cost + CPI
2015	V54 2015 Nissan Frontier 4X4 XTRA Cab		12	2027	\$25,690	\$26,690	\$29,796	Cost + CPI
2017	V57 2017 GMC Canyon 4X4		12	2029	\$36,000	\$37,000	\$39,093	Cost + CPI
2017	V58 2017 GMC Canyon 4X4		12	2029	\$36,000	\$37,000	\$39,093	Cost + CPI
2018	V59 2018 GMC Canyon 4X4		12	2030	\$36,910	\$37,910	\$38,968	Cost + CPI
2020	V60 2020 Chevrolet Colorado		12	2032	\$30,099	\$31,099	\$30,255	Cost + CPI
2020	V61 2020 Chevrolet Colorado		12	2032	\$30,099	\$31,099	\$30,255	Cost + CPI
2022	V62 2022 Chevrolet Colorado		12	2034	\$36,910	\$37,910	\$31,250	Cost + CPI
2023	EV1 2023 Ford F-150 Lightning		12	2035	\$67,000	\$68,000	\$68,000	Livermore Auto Groj
2024	LV2 2024 Ford F-150 XL		5	2029	\$52,073	\$53,073	\$54,554	Enterprise
2024	LV3 2024 Ford F-150 XL		5	2029	\$52,073	\$53,073	\$54,554	Enterprise
2024	LV4 2024 Ford F-150 XL		5	2029	\$52,073	\$53,073	\$54,554	Enterprise
2024	LV5 2024 Ford F-150 XL		5	2029	\$52,073	\$53,073	\$54,554	Enterprise
2024	LV6 2024 Ford F-150 XL		5	2029	\$52,073	\$53,073	\$54,554	Enterprise
2024	LV7 2024 Ford F-150 XL		5	2029	\$52,073	\$53,073	\$54,554	Enterprise
2024	LV8 2024 Ford F-150 XL		5	2029	\$52,073	\$53,073	\$54,554	Enterprise
2025	LV1 2025 Chrysler Pacifica Van		5	2030	\$45,190	\$46,190	\$46,190	Enterprise
2025	LV 9 2025 Jeep Wrangler RHD, 4DR		5	2030	\$51,014	\$52,014	\$52,014	Enterprise
2025	LV 10 2025 Jeep Wrangler RHD, 4DR		5	2030	\$51,014	\$52,014	\$52,014	Enterprise
2025	LV 11 2025 Jeep Wrangler RHD, 4DR		5	2030	\$51,014	\$52,014	\$52,014	Enterprise
2011	Argo All-Terrain		10	2021	\$23,519	\$28,519	\$30,000	Argo Advent.
2012	Argo All-Terrain		10	2022	\$18,949	\$23,949	\$30,000	Argo Advent.
2014	Argo All-Terrain		10	2024	\$22,428	\$27,428	\$30,000	Argo Advent.
2015	Argo All-Terrain		10	2025	\$22,687	\$27,687	\$30,000	Argo Advent.
2024	Argo Aurora 800 Huntmaster 8X8	8/20/2025	10	2034	\$41,309	\$46,309	\$46,000	Argo Advent.

Alameda County Mosquito Abatement District
Capital Asset Replacement Schedule

<u>SHOP EQUIPMENT</u>		Future Cost Based on Current Cost Plus 2.79% Annual CPI						
2016	Mar-Len, Pressure Water System	5	2021	\$6,879	\$6,875	\$7,500	\$8,000	Mar-Len Supply
2000	Vehicle Lift	25	2025	\$10,000	\$10,000	\$15,000	\$15,000	Ferris Hoist
2000	Tire Balancer	25	2025	n/a	n/a	\$5,000	\$5,000	District
2000	Tire Changer	25	2025	n/a	n/a	\$5,000	\$5,000	District
2000	Two Ton Crane Hoist	25	2025	\$5,000	\$5,000	\$8,000	\$8,000	Ferris Hoist
1991	Oil Tank (BVA) and Slab	35	2026	n/a	n/a	\$50,000	\$50,000	District/MRG
2005	Mozzie Electric ULV	15	2020	\$8,000	\$8,000	\$15,000	\$15,000	Leading Edge
1985	Leco Gas ULV/Larvicidal Rig	35	2020	\$7,000	\$7,000	\$15,000	\$15,000	Leading Edge
2018	London Fogger	10	2028	\$17,000	\$17,000	\$17,000	\$17,000	District
2019	A1 Commerical Super Duty Mist Sprayer	10	2029	\$18,000	\$18,000	\$18,000	\$18,000	District
<u>FISH EQUIPMENT</u>		Future Cost Based on Current Cost Plus 2.79% Annual CPI						
2015	Fish Tank, Sac. Koi (800 gal)	25	2040	\$10,827	\$10,827	\$12,000	\$12,000	Sac. Koi
2015	Filtration (small)	10	2025	\$7,000	\$7,000	\$7,500	\$8,000	Sac. Koi
2016	Fish Tank, Sac. Koi (800 gal)	25	2041	\$10,469	\$10,469	\$12,000	\$12,000	Sac. Koi
2024	Gambusia Solutions Elite Filtration/ Heater System	10	2034	\$10,231	\$10,231			Sac. Koi
<u>LAB EQUIPMENT</u>		Future Cost Based on Current Cost Plus 2.79% Annual CPI						
2015	Microscope	10	2025	\$6,267	\$6,267	\$22,537	\$23,000	Fisher Scientific
2015	Microscope	10	2025	\$6,267	\$6,267	\$22,537	\$23,000	Fisher Scientific
2015	Lifetech PCR Machine	5	2020	\$33,978	\$33,978	\$30,999	\$31,000	Fisher Scientific
2015	Incubator	8	2023	n/a	n/a	\$11,000	\$11,000	Fisher Scientific
2016	Lifetech Nucleic Acid Isolator	5	2021	\$24,511	\$24,511	\$25,092	\$25,000	Fisher Scientific
2016	Bio Tek Spec Plate Reader	8	2024	\$8,828	\$8,828	\$10,944	\$11,000	Fisher Scientific
2018	Autoclave	10	2028	\$7,493	\$7,493	\$7,493	\$7,000	District
2018	Minus 80 Freezer	8	2026	\$17,720	\$17,720	\$17,220	\$17,000	District
2018	DJI Mavic 2 Zoom UAS (Drone)	5	2023	\$26,820	\$26,820	\$26,820	\$27,000	District
2022	Microscope	10	2032	\$23,407	\$23,407	\$23,407	\$23,000	District
2023	LEAT PV40X UAS (Drone)	5	2028	\$72,000				
<u>NON-CAPITAL ASSETS</u>		Future Cost Based on Current Cost Plus 2.79% Annual CPI						
2017	Mosquito District Database	5	2022	\$233,000	\$233,000	\$246,183	\$246,000	Cost + CPI
2005	Painting - Exterior Main Building	15	2020	n/a	n/a	\$25,000	\$25,000	Shine Painting/MRG
2005	Painting - Interior Main Building	15	2020	n/a	n/a	\$15,000	\$15,000	Shine Painting/MRG
2005	Painting - Parking Structure	15	2020	n/a	n/a	\$15,000	\$15,000	Shine Painting/MRG
2005	Flooring - Main Building (7,200 s. f.)	15	2020	n/a	n/a	\$108,000	\$108,000	MRG
2000	Landscaping	20	2020	n/a	n/a	\$15,000	\$15,000	MRG