

23187 Connecticut Street
Hayward, CA 94545

T: (510) 783-7744
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acmad@mosquitoes.org

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Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

ACMAD Finance Committee

Agenda

4:00 P.M-5:00 P.M. 3/11/20

Committee Members:

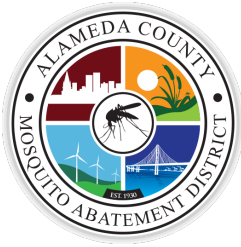
Subru Bhat

Betsy Cooley

George Young

Topics:

1. Review April 10th, 2019 meeting minutes
2. Review Strategic Plan goals for 2020
3. Review 1st draft of 2020-2021 ACMAD Budget
4. Adjourn



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General Manager

ACMAD Finance Committee

Minutes

4/10/19, 2018

Committee Members:

Subru Bhat

Betsy Cooley

Robert Dickinson

Kathy Narum

George Young

Topics:

- The General Manager called the meeting to order at 4:31 P.M.
- Trustees Bhat, Cooley, Narum, and Young were present. Trustee Dickinson was absent. Ryan Clausnitzer were present representing the District and recorded the minutes.

1. Approval of minutes of the March 13th, 2019 meeting.

Motion: Trustee Cooley moved to approve the minutes

Second: Trustee Bhat

Vote: motion carries: unanimous.

2. Review 2nd draft of 2019-2020 ACMAD Budget

Discussion:

Trustees Narum asked if budget categories go over, where would the funds come from (there is a contingency line item of \$50,000 and if that is exceeded, the operating reserve would be used), and she asked if targets/ triggers for withdrawal were added to the reserve policies (yes, approved at the last Board meeting).

3. Discuss hiring an actuary for long-term pension planning

Discussion:

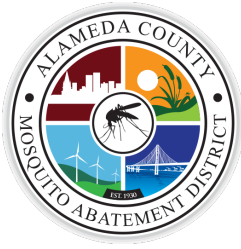
Trustee Cooley found Bartell and Associates, LLC very educational from past presentations, Trustee Narum agreed with this assessment from her experience working with them for the city Pleasanton.

4. Adjourn at 4:54 P.M.

Respectfully submitted,

Approved as written and/or corrected at the Finance Committee meeting held _____

Trustee _____
Finance Committee Member



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March 6th, 2020

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Union City

Ryan Clausnitzer

General Manager

RE: ACMAD's 2020-21 Budget: First Draft

Dear ACMAD Finance Committee,

Please accept the first draft of the 2020-2021 budget. Please note, some amounts are preliminary. For example, a 5% increase is assumed for our insurance needs (VCJPA--unknown until May) and an 8% increase is added to health insurance rates (unknown until June).

With these estimates, I project a **surplus of \$774,931**. This surplus does not include cash carried over and unused capitol project funding. Adding those amounts and conservatively subtracting the amount necessary to operate from July to December leaves the District with a **\$450,732 surplus**. Expense increases this year include CalPERS and the addition of a full-time outreach specialist.

Referencing the recently completed capital replacement program, I propose moving into the 2nd year of the 4-year funding proposal which will fund current capital assets for the next 20 years. This requires a deposit of **\$936,143** into the **repair and replace fund** and transferring **\$25,000** into our **capital reserve fund** for our lobby display project. I propose transferring **\$359,058** from our **operating reserve** into the repair and replace fund to complete this goal. That would still leave the operating reserve at **64%** funded.

I am happy to answer any questions.

Sincerely,

Ryan Clausnitzer
General Manager

attachments: 2020-21 strategic plan goals, 20-21 budget

OUR GOALS FOR 2020-2021

Obtain Government Finance Officers Association award in financial reporting

Improve facilities energy efficiency, plumbing fixtures, heating, ventilation, and air conditioning

Use drone to estimate breeding intensity of mosquito larvae in water

Develop and evaluate solar-powered New Jersey Light Trap to improve trap safety and efficacy

Develop and implement models for assessing mosquito resistance to adulticide and larvicide

Evaluate correlations between larval and adult mosquito abundance data

Create a Crisis Communications Plan

Update District Control Program document

Develop an education program for Alameda County students

Increase outreach to local school districts to promote education program

	Budget 20/21	% budget change	Budget 19/20	Actual 18/19	Budget 18/19	Actual 17/18	Budget 17/18	Actual 16/17	Budget 16/17	Actual 15/16	Budget 15/16
REVENUES											
Ad Valorem Property Taxes	\$ 2,600,000	4%	\$ 2,494,800	\$ 2,325,861	\$ 2,268,000	\$2,054,129	\$2,007,044	\$2,029,076	\$1,823,586	\$1,892,482	\$1,616,830
Special Tax (net of Admin)	\$ 850,000	1%	\$ 841,491	\$ 1,939,212	\$ 844,239	\$2,026,453	\$812,884	\$821,676	\$802,259	\$817,114	\$801,014
Benefit Assessment (net of Admin)	\$ 1,150,000	0%	\$ 1,145,315		\$ 1,150,260		\$1,116,162	\$1,128,235	\$1,096,858	\$1,471,235	\$1,017,089
Redevelopment	\$ 200,000			\$ 250,284		\$236,382	\$0	\$180,474	\$0	\$171,178	
Interest earned	\$ 150,000	400%	\$ 30,000	\$ 167,488	\$ 30,000	\$25,505	\$8,000	\$34,156	\$8,000	\$27,303	\$4,000
Charges for Services	\$ -		\$ -	\$ -	\$ -	\$0	\$0	\$0	\$0	\$0	\$0
Sale of Property and Equipment, misc	\$ 5,000	0%	\$ 5,000	\$ 2,289	\$ 5,000	\$86,661	\$5,000	\$20,824	\$5,000	\$1,155	\$5,000
Reimburses Retiree Health Benefits from OPEB	\$ 163,630	0%	\$ 163,630	\$ 170,667	\$ 179,229	\$178,460	\$179,271	\$170,229	\$170,909	\$149,986	\$130,000
Reimburse Management fees for OPEB	\$ 25,000	0%	\$ 25,000	\$ 25,000	\$ 22,000	\$22,000	\$22,100	\$22,790	\$22,100	\$18,107	\$15,000
Total Revenue	\$ 5,143,630	9%	\$ 4,705,236	\$ 4,855,801	\$ 4,476,728	\$4,607,590	\$4,150,461	\$4,366,903	\$3,928,713	\$4,180,831	\$3,588,933
EXPENDITURES											
Salaries (including deferred comp.)	\$ 2,190,625	8%	\$ 2,035,791	\$ 1,894,209	\$ 1,933,182	\$1,744,412	\$1,761,305	\$1,677,469	\$1,700,594	\$1,661,234	\$1,573,549
CalPERS Retirement	\$ 420,323	17%	\$ 360,538	\$ 310,838	\$ 301,812	\$262,107	\$253,662	\$219,892	\$222,589	\$205,340	\$202,026
Medicare & Social Security	\$ 33,077	7%	\$ 30,843	\$ 25,149	\$ 28,031	\$23,564	\$25,881	\$21,368	\$24,659	\$21,160	\$26,781
Fringe Benefits	\$ 522,852	4%	\$ 502,043	\$ 452,960	\$ 508,680	\$449,954	\$506,368	\$453,877	\$500,000	\$554,630	\$417,556
Total Salaries, Retirement, & Benefits (pgs. 2,3)	\$ 3,166,877	8%	\$ 2,929,215	\$ 2,683,156	\$ 2,771,705	\$2,480,037	\$2,547,216	\$2,372,606	\$2,447,842	\$2,442,364	\$2,219,912
Service & Supplies (Clothing & Personal supplies)	\$ 10,000	25%	\$ 8,000	\$ 8,899	\$ 6,000	\$7,309	\$8,500	\$8,955	\$8,500	\$7,169	\$8,500
Service & Supplies (Laundry services & supplies)	\$ 15,000	18%	\$ 12,750	\$ 12,603	\$ 9,500	\$9,819	\$9,000	\$8,840	\$9,000	\$7,162	\$9,000
Utilities	\$ 12,000	-5%	\$ 12,600	\$ 30,161	\$ 36,500	\$29,830	\$38,000	\$27,084	\$35,900	\$22,415	\$22,000
Small tools and instruments	\$ 3,000	0%	\$ 3,000	\$ 2,211	\$ 2,500	\$8,376	\$8,500	\$2,513	\$2,500	\$1,155	\$1,500
Maintenance (Landscaping & Facility)	\$ 25,000	0%	\$ 25,000	\$ 13,673	\$ 25,000	\$21,375	\$28,600	\$19,503	\$15,000	\$6,739	\$15,000
Maintenance (Equipment)	\$ 35,000	0%	\$ 35,000	\$ 43,629	\$ 35,000	\$43,585	\$45,000	\$27,051	\$45,000	\$24,175	\$40,000
Transportation, travel, training, & board	\$ 132,300	-1%	\$ 134,260	\$ 98,433	\$ 134,210	\$131,330	\$156,810	\$124,827	\$176,800	\$75,326	\$121,600
Professional services	\$ 181,200	7%	\$ 169,320	\$ 115,324	\$ 190,620	\$100,563	\$184,770	\$82,082	\$142,000	\$159,499	\$172,500
Memberships, dues, & insurance	\$ 23,057	2%	\$ 22,655	\$ 20,774	\$ 21,152	\$15,933	\$22,130	\$20,191	\$22,935	\$14,540	\$20,625
Insurance - VCJPA & EAP	\$ 131,116	-2%	\$ 133,546	\$ 124,688	\$ 123,351	\$131,393	\$133,810	\$113,867	\$115,138	\$106,268	\$151,902
Community education	\$ 43,000	8%	\$ 40,000	\$ 34,861	\$ 33,000	\$64,109	\$53,000	\$40,222	\$33,000	\$12,450	\$33,000
Operations	\$ 249,500	9%	\$ 228,500	\$ 206,731	\$ 234,000	\$178,129	\$260,800	\$176,758	\$240,000	\$187,490	\$217,000
Household expenses	\$ 16,750	6%	\$ 15,850	\$ 18,594	\$ 19,000	\$18,101	\$20,010	\$17,373	\$5,000	\$13,790	\$13,950
Office expenses	\$ 14,500	0%	\$ 14,500	\$ 11,796	\$ 15,100	\$10,753	\$13,050	\$18,590	\$14,480	\$14,195	\$21,400
Information Technology/ Communication	\$ 121,400	4%	\$ 117,100	\$ 108,886	\$ 122,200	\$102,855	\$109,600	\$54,128	\$63,650	\$32,756	\$65,770
Laboratory supplies	\$ 139,000	1%	\$ 137,000	\$ 118,148	\$ 118,148	\$113,961	\$105,000	\$80,008	\$83,444	\$76,130	\$79,240
Total Staff Budget (pg. 4)	\$ 1,151,823	4%	\$ 1,109,081	\$ 969,411	\$ 1,125,281	\$987,421	\$1,173,580	\$821,993	\$1,078,397	\$780,944	\$985,642
Contingency	\$ 50,000	0%	\$ 50,000	\$ 50,000	\$ 50,000	\$1,039	\$25,000	\$1,039	\$25,000	\$25,000	\$25,000
Total Expenditures	\$ 4,368,699	7%	\$ 4,088,296	\$ 3,652,567	\$ 3,946,706	\$3,468,497	\$3,985,796	\$3,649,516	\$4,046,239	\$3,625,554	\$3,648,110
SURPLUS (DEFICIT)	\$ 774,931	26%	\$ 616,940		\$ 530,021						
CASH CARRIED OVER (pg. 5)	\$ (324,199)	-167%	\$ 485,003		\$ 1,269,782						
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 450,732	-59%	\$ 1,101,943		\$ 1,799,803						
RESERVE ACCOUNT ALLOCATIONS											
	Transfers	Proposed funded %	Budget 19/20	Actual 18/19	Budget 2018/19	Budget 2017/18					
VCJPA Contingency Fund	\$ -	110%	\$ (51,332)		\$ -	\$50,000					
PARS: Rate Stabilization	\$ -	109%	\$ 500,000	\$ 1,064,536	\$ 500,000	\$500,000					
CAMP: Public Health Emergency	\$ -	105%	\$ -	\$ 516,771	\$ -	\$500,000					
CAMP: Repair and Replace (pg. 6)	\$ 936,143	52%	\$ 1,196,000	\$ 336,821	\$ 193,853	\$1,000,000					
CAMP: Operating reserve	\$ (359,058)	64%	\$ (594,057)	\$ 1,909,413	\$ 855,950	\$1,000,000					
CAMP: Capital reserve	\$ (126,353)	100%	\$ 51,332	\$ 231,329	\$ 131,752	\$0					
Total reserve allocations (pg. 7)	\$ 450,732	90%	\$ 1,101,943	\$ 4,058,870	\$ 1,799,803						
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	\$ -		\$ -		\$ -						

Salaries 7/1/20 - 6/31/21

Date of hire	Position	2020/21 4%	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS5	\$ 9,574.53	4%	\$ 382.98	\$ 9,957.51	12	\$ 119,490	\$ 597.45	\$ 24.89
Mar-14	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	12	\$ 108,975	\$ 544.87	\$ 22.70
Aug-18	Asso. VS3	\$ 7,405.63	0%	\$ -	\$ 7,405.63	7	\$ 51,839	\$ 259.20	\$ 18.51
	Asso. VS4	\$ 7,782.37	0%	\$ -	\$ 7,782.37	5	\$ 38,912	\$ 194.56	\$ 19.46
Apr-02	VB2	\$ 8,991.31	3%	\$ 269.74	\$ 9,261.05	12	\$ 111,133	\$ 555.66	\$ 23.15
Nov-03	VB2	\$ 8,991.31	3%	\$ 269.74	\$ 9,261.05	12	\$ 111,133	\$ 555.66	\$ 23.15
Mar-02	RPA5	\$ 9,666.16	3%	\$ 289.98	\$ 9,956.14	12	\$ 119,474	\$ 597.37	\$ 24.89
Jul-15	Mgr	\$ 13,776.43	1%	\$ 137.76	\$ 13,914.20	12	\$ 166,970		
Sep-15	VB1	\$ 8,564.02	0%	\$ -	\$ 8,564.02	2.5	\$ 21,410	\$ 107.05	\$ 21.41
	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	9.5	\$ 86,272	\$ 431.36	\$ 22.70
Jul-15	IT5	\$ 9,620.34	1%	\$ 96.20	\$ 9,716.54	12	\$ 116,599	\$ 582.99	\$ 24.29
Nov-19	MCT1	\$ 6,711.28	0%	\$ -	\$ 6,711.28	4	\$ 26,845	\$ 134.23	\$ 16.78
	MCT2	\$ 7,046.82	0%	\$ -	\$ 7,046.82	6	\$ 42,281	\$ 211.40	\$ 17.62
	MCT3	\$ 7,399.14	0%	\$ -	\$ 7,399.14	2	\$ 14,798	\$ 73.99	\$ 18.50
Jul-15	LAB5	\$ 10,859.05	1%	\$ 108.59	\$ 10,967.64	12	\$ 131,612	\$ 658.06	\$ 27.42
Jul-91	Sup 5	\$ 10,860.24	5%	\$ 543.01	\$ 11,403.25	12	\$ 136,839	\$ 684.20	\$ 28.51
Apr-16	Admin5	\$ 6,026.35	0%	\$ -	\$ 6,026.35	9	\$ 54,237	\$ 271.19	\$ 15.07
	Admin5	\$ 6,026.35	1%	\$ 60.26	\$ 6,086.62	3	\$ 18,260	\$ 91.30	\$ 15.22
Apr-14	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	12	\$ 108,975	\$ 544.87	\$ 22.70
Sep-15	VB2	\$ 8,991.31	0%	\$ -	\$ 8,991.31	2.5	\$ 22,478	\$ 112.39	\$ 22.48
	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	9.5	\$ 86,272	\$ 431.36	\$ 22.70
May-15	VB2	\$ 8,991.31	1%	\$ 89.91	\$ 9,081.22	12	\$ 108,975	\$ 544.87	\$ 22.70
Feb-15	Mech 5	\$ 9,392.12	1%	\$ 93.92	\$ 9,486.04	12	\$ 113,832	\$ 569.16	\$ 23.72
		\$ 7,666.67	0%	\$ -	\$ 7,666.67	11	\$ 84,333	\$ 421.67	\$ 17.57

12 \$ 2,001,943 \$ 9,174.86

Seasonals:

Rate (ave)	#	Hours
\$ 18.00	9	1,000
		\$162,000
Unemployment	\$ 16,000.00	\$5,508.00
		\$167,508.00

CalPERS Ret.	\$ 420,323
Seasonals	\$ 167,508
Subtotal	\$ 2,589,773
Mgr 457	\$ 12,000.00
Staff 457	\$ 9,175
Medicare tax	\$ 31,457
Social Security	\$1,620
Grand Total	\$ 2,642,405.15

CalPERS	Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments
11.600% Classic	\$ 1,114,374.65	\$ 129,267.46	\$ 222,000.00	\$ 351,267.46
7.600% Pepra	\$ 887,567.98	\$ 67,455.17	\$ 1,600	\$ 69,055.17
	\$ 2,001,942.63			\$ 420,322.63

CalPERS				Dental Rates		Life Ins. Rates		Vision Rates		SDI	Benefit Cost per person
Plan Code	Health Rates 2020	Health Rates 2020 (est)	Total Health Costs	2019/20	Total Dental	2019/20	Total Life Insurance	2019/20	Total Vision		
3753	1,898.13	2,049.98	23,688.66	251.93	3,023.16	9.25	111.00	33.01	396.12		27,218.94
1041	730.05	788.45	9,111.02	94.06	1,128.72	9.25	111.00	13.40	160.80		10,511.54
1041	730.05	788.45	9,111.02	94.06	1,128.72	9.25	111.00	13.40	160.80		10,511.54
1043	1,898.13	2,049.98	23,688.66	251.93	3,023.16	9.25	111.00	33.01	396.12		27,218.94
1041	730.05	788.45	9,111.02	94.06	1,128.72	9.25	111.00	13.40	160.80		10,511.54
1043	1,898.13	2,049.98	23,688.66	251.93	3,023.16	9.25	111.00	33.01	396.12		27,218.94
4503	1,898.13	2,049.98	23,688.66	251.93	3,023.16	9.25	111.00	33.01	396.12		27,218.94
1042	1,460.10	1,576.91	18,222.05	94.06	1,128.72	9.25	111.00	13.40	160.80		19,622.57
4542	1,460.10	1,576.91	18,222.05	161.05	1,932.60	9.25	111.00	20.81	249.72		20,515.37
1041	730.05	788.45	9,111.02	94.06	1,128.72	9.25	111.00	13.40	160.80		10,511.54
1042	1,460.10	1,576.91	18,222.05	161.05	1,932.60	9.25	111.00	20.81	249.72		20,515.37
1062	1,460.10	1,576.91	18,222.05	251.93	3,023.16	9.25	111.00	20.81	249.72		21,605.93
1042	1,460.10	1,576.91	18,222.05	94.06	1,128.72	9.25	111.00	13.40	160.80		19,622.57
1041	730.05	788.45	9,111.02	94.06	1,128.72	9.25	111.00	13.40	160.80		10,511.54
1042	1,460.10	1,576.91	18,222.05	94.06	1,128.72	9.25	111.00	13.40	160.80		19,622.57
1042	1,460.10	1,576.91	18,222.05	94.06	1,128.72	9.25	111.00	13.40	160.80		19,622.57
1043	1,898.13	2,049.98	23,688.66	251.93	3,023.16	9.25	111.00	33.01	396.12		27,218.94
1041	730.05	788.45	9,111.02	94.06	1,128.72	9.25	111.00	13.40	160.80		9,460.39
	24,091.65		300,663.79	2,680.22	33,291.36	157.25	1,998.00	348.08	4,337.76	18,478.42	357,718.18
			1,503.32								1,503.32
			302,167.11		33,291.36		1,998.00		4,337.76	18,478.42	359,221.50

CalPERS				Dental 2019		Life Ins. Rates		Vision 2018/19		SDI	Benefit Cost per person
Plan Code	Health Rates 2019	Health Rates 2020 (est)	Total Health Costs	Rates	Total Dental	2016/17	Total Life Ins. 2016/17	Rates	Total Vision		
1141	323.74	349.64	4,040.28	-	1,500.00			33.01	396.12		5,936.40
3391	394.83	426.42	4,927.48	94.06	1,128.72			33.01	396.12		6,452.32
1041	768.25	829.71	9,587.76	94.06	1,128.72			33.01	396.12		11,112.60
1321	394.83	426.42	4,927.48	94.06	1,128.72			33.01	396.12		6,452.32
0	-	-	-	94.06	1,128.72			33.01	396.12		1,524.84
3322	720.82	778.49	8,995.83	161.05	1,932.60			33.01	396.12		11,324.55
1161	360.41	389.24	4,497.92	101.58	1,219.02			33.01	396.12		6,113.05
1042	1,536.50	1,659.42	19,175.52	161.05	1,932.60			33.01	202.80		21,310.92
3291	813.47	878.55	10,152.11	94.06	1,128.72			33.01	396.12		11,676.95
1321	394.83	426.42	4,927.48	-	1,500.00			33.01	396.12		6,823.60
3342	720.82	778.49	8,995.83	161.05	1,932.60			33.01	396.12		11,324.55
1142	647.48	699.28	8,080.55	161.05	1,932.60			33.01	396.12		10,409.27
1042	647.48	699.28	8,080.55	161.05	1,932.60			33.01	396.12		10,409.27
1032	1,375.98	1,486.06	17,172.23	161.05	1,932.60			33.01	396.12		19,500.95
1043	1,536.50	1,659.42	19,175.52	251.93	3,023.16			33.01	396.12		22,594.80
	10,635.94		132,736.53		24,481.38			495.15	5,748.48		162,966.39
	.5% Admin Costs=		663.68								663.68
			133,400.21		24,481.38				5,748.48		163,630.07
			435,567.32		57,772.74		1,998.00		10,086.24	18,478.42	522,851.57

Account	BUDGET CATEGORY	staff	Budget 20/21	Budget 19/20	% change	Actual 18/19	Budget 18/19	Actual 17/18	Actual 16/17
SERVICE AND SUPPLIES									
5201	Clothing and personal supplies (purchased)	MW	\$ 10,000	\$ 8,000	25%	\$ 8,899	\$ 6,000	\$ 7,309	\$ 8,955
5202	Laundry service and supplies (rented)	MW	\$ 15,000	\$ 12,750	18%	\$ 12,603	\$ 9,500	\$ 9,819	\$ 8,840
UTILITIES									
5301	Garbage (Waste Mgmt)	MR	\$ 4,000	\$ 4,000	0%	\$ 3,080	\$ 3,500	\$ 3,167	\$ 3,410
5302	PG & E	MR	\$ 3,500	\$ 2,600	35%	\$ 23,408	\$ 26,000	\$ 22,677	\$ 19,499
5303	Hayward Water & Sewage	MR	\$ 4,500	\$ 6,000	-25%	\$ 3,673	\$ 7,000	\$ 2,002	\$ 4,175
5401	SMALL TOOLS AND INSTRUMENTS	MW	\$ 3,000	\$ 3,000	0%	\$ 2,211	\$ 2,500	\$ 8,376	\$ 2,513
MAINTENANCE									
5501	Landscaping service	MW	\$ 5,000	\$ 5,000	0%	\$ 2,855	\$ 5,000	\$ 3,540	\$ 5,095
5502	Facility Maintenance	MW	\$ 20,000	\$ 20,000	0%	\$ 10,818	\$ 20,000	\$ 17,835	\$ 14,408
5503	Maintenance of equipment	MW	\$ 35,000	\$ 35,000	0%	\$ 43,629	\$ 35,000	\$ 43,585	\$ 27,051
TRANSPORTATION, TRAVEL, TRAINING, & BOARD									
5601	Fuel and GPS (WexMart)	MW	\$ 52,000	\$ 50,000	4%	\$ 45,040	\$ 50,000	\$ 40,971	\$ 37,173
5602	Meetings, conferences, & travel	RC	\$ 32,000	\$ 35,000	-9%	\$ 27,927	\$ 35,000	\$ 33,372	\$ 26,116
5603	Board meeting expenses	RC	\$ 650	\$ 650	0%	\$ 620	\$ 600	\$ 648	\$ 554
5604	Board payments in lieu	RC	\$ 18,900	\$ 18,900	0%	\$ 13,200	\$ 18,900	\$ 13,900	\$ 12,400
5605	Board plaques and nameplates	RC	\$ 250	\$ 500	-50%	\$ 138	\$ 500	\$ -	\$ 216
5606	Continuing Education fees	RC	\$ 3,500	\$ 4,210	-17%	\$ 2,327	\$ 4,210	\$ -	\$ 2,141
5607	Staff Training (staff development/ college courses)	RC	\$ 25,000	\$ 25,000	0%	\$ 9,181	\$ 25,000	\$ 42,439	\$ 46,443
PROFESSIONAL SERVICES									
5701	Audit	MR	\$ 14,000	\$ 13,000	8%	\$ 11,650	\$ 14,000	\$ 11,650	\$ 13,135
5702	Actuarial reports	MM/RC	\$ 4,700	\$ 700	571%	\$ 2,575	\$ 4,000	\$ 700	\$ 1,300
5703	Helicopter service	JH	\$ 35,000	\$ 35,000	0%	\$ 5,154	\$ 35,000	\$ -	\$ -
5704	Legal Services	RC	\$ 5,000	\$ 5,000	0%	\$ 3,363	\$ 12,000	\$ 2,404	\$ 1,692
5705	MVCAC Research Foundation	EHS	\$ 10,000	\$ 5,000	100%	\$ 5,000	\$ 5,000	\$ -	\$ -
5706	Tax collection service (SCI)	RC	\$ 35,000	\$ 33,000	6%	\$ 33,352	\$ 32,000	\$ 32,366	\$ 32,372
5707	Payroll service (OnePoint)	MR	\$ 11,000	\$ 11,000	0%	\$ 8,544	\$ 10,000	\$ 8,864	\$ 9,618
5708	Environmental consultant/ EcoAtlas	EC	\$ 25,000	\$ 25,000	0%	\$ -	\$ 25,000	\$ -	\$ -
5709	HR Services (RGS & other)	RC	\$ 10,000	\$ 10,000	0%	\$ 9,484	\$ 15,000	\$ 11,431	\$ 13,675
5710	OPEB management (PFM)	RC	\$ 25,000	\$ 25,000	0%	\$ 20,507	\$ 22,000	\$ 24,898	\$ 19,909
5711	Financial advising	RC	\$ 5,000	\$ 5,000	0%	\$ 14,681	\$ 15,000	\$ 8,250	\$ -
5712	Pre-employment physicals	RC	\$ 1,500	\$ 1,620	-7%	\$ 1,014	\$ 1,620	\$ -	\$ -
5810	MEMBERSHIPS, DUES & SUBSCRIPTIONS	RC	\$ 23,057	\$ 22,655	2%	\$ 20,774	\$ 21,152	\$ 15,933	\$ 20,191
	AMCA (sustaining membership)	EHS	\$ 4,000	\$ 4,000	0%	\$ -	\$ 2,500	\$ -	\$ -
	CSDA	RC	\$ 5,150	\$ 5,000	3%	\$ -	\$ 5,000	\$ -	\$ -
	MVCAC	RC	\$ 12,500	\$ 12,500	0%	\$ -	\$ 12,000	\$ -	\$ -
	LAFCo	RC	\$ 800	\$ 780	3%	\$ -	\$ 790	\$ -	\$ -
	Misc (ACSDA, REHS, HAZWOPR, ESA, EMA, AMA)	RC	\$ 607	\$ 375	62%	\$ -	\$ 862	\$ -	\$ -
5802	INSURANCE - VCJPA	RC	\$ 130,236	\$ 132,666	-2%	\$ 124,034	\$ 122,471	\$ 130,739	\$ -
5803	Employee Assistant Program	MR	\$ 880	\$ 880	0%	\$ 654	\$ 880	\$ 654	\$ -
5901	COMMUNITY EDUCATION	EC	\$ 43,000	\$ 40,000	8%	\$ 34,861	\$ 33,000	\$ 64,109	\$ 40,222
OPERATIONS									
6101	Pesticides	JH	\$ 190,000	\$ 180,000		\$ 168,430	\$ 180,000	\$ 116,853	\$ 142,304
6102	Field supplies (dippers etc)	JH	\$ 7,000	\$ 2,500	180%	\$ 639	\$ 2,500	\$ 1,307	\$ 344
6103	Mosquitofish program	MW	\$ 3,500	\$ 3,500	0%	\$ 2,974	\$ 4,000	\$ 2,663	\$ 3,202
6104	Spray equipment	MW	\$ 15,000	\$ 10,000	50%	\$ 5,212	\$ 15,000	\$ 8,624	\$ 10,506
6105	Safety	MW	\$ 10,000	\$ 8,500	18%	\$ 8,148	\$ 8,500	\$ 7,881	\$ -
6106	Aerial Pool Survey	JH	\$ 20,000	\$ 20,000	0%	\$ 20,000	\$ 20,000	\$ 33,908	\$ 16,954
6107	Permits	EC	\$ 4,000	\$ 4,000		\$ 1,328	\$ 4,000	\$ 6,893	\$ 3,232

HOUSEHOLD EXPENSES									\$	17,373
6201	Janitorial service	MW	\$ 7,500	\$ 7,000	7%	\$ 4,920	\$ 6,000	\$ 5,220	\$	-
6202	Supplies (+ emergency)	MW	\$ 2,850	\$ 2,850	0%	\$ 1,688	\$ 2,000	\$ 3,407	\$	-
6203	Alarm service	RF	\$ 6,400	\$ 6,000	7%	\$ 11,986	\$ 11,000	\$ 8,986	\$	-
6301 OFFICE EXPENSES			\$ 14,500	\$ 14,500	0%	\$ 11,796	\$ 15,100	\$ 10,753	\$	18,590
INFORMATION TECHNOLOGY/ COMMUNICATIONS				\$ 77,800		\$ 74,516	\$ 81,400			
6401	IT Expenses	RF	\$ 80,000						\$	17,333
6402	Telephone Service & Internet (Telepacific)	RF	\$ 10,000	\$ 9,900	1%	\$ 10,297	\$ 14,400	\$ -	\$	12,412
6403	Website hosting	RF	\$ 2,400	\$ 2,400	0%	\$ 2,400	\$ 2,400	\$ -	\$	903
6404	Cell phone service (Verizon)	MW/RF	\$ 22,000	\$ 20,000	10%	\$ 18,044	\$ 18,000	\$ -	\$	6,962
6405	Microsoft Office 365	RF	\$ 5,000	\$ 5,000	0%	\$ 3,510	\$ 4,000	\$ -	\$	-
6406	Azure Server Hosting	RF	\$ 2,000	\$ 2,000	0%	\$ 119	\$ 2,000	\$ -	\$	-
LABORATORY SUPPLIES								\$ 113,961	\$	69,560
6501	Mosquito and pathogen monitoring	EHS	\$ 100,000	\$ 98,000	2%	\$ 86,000				
6502	Insecticide resistance	EHS	\$ 17,000	\$ 17,000	0%	\$ 15,200				
6503	Research	EHS	\$ 22,000	\$ 22,000	0%	\$ 16,948				
Total			\$ 1,174,880	\$ 1,109,081	6%	\$ 946,903	\$ 1,135,524	\$ 958,078	\$	745,540

Estimate of Cash Carryover from Fiscal Year 19/20 to 20/21

LAIF, County, and BofW Balances as of January 31 2020

February check batch #1

February check batch #2

Balance as of February 28 2020

March check batch #1

March check batch #2

Balance as of March 31 2020

April check batch #1

April check batch #2

Balance as of April 30 2020

Deposit

May check batch #1

May check batch #2

Balance as of May 31 2020

June check batch #1

June check batch #2

Balance as of June 30 2020

Totals

Unused capital projects

Operational requirement (July-December)

Estimated Cash Carried Over

	debits	credits	balance
LAIF, County, and BofW Balances as of January 31 2020			\$ 1,920,000
February check batch #1	\$ 129,790		\$ 1,790,210
February check batch #2	\$ 191,650		\$ 1,598,560
Balance as of February 28 2020			\$ 2,019,391 <u>estimates below</u>
March check batch #1	\$ 150,000		\$ 1,869,391
March check batch #2	\$ 150,000		\$ 1,719,391
Balance as of March 31 2020			\$ 1,719,391
April check batch #1	\$ 150,000		\$ 1,569,391
April check batch #2	\$ 150,000		\$ 1,419,391
Balance as of April 30 2020			\$ 1,419,391
Deposit		1,900,000	
May check batch #1	\$ 150,000		\$ 3,169,391
May check batch #2	\$ 150,000		\$ 3,019,391
Balance as of May 31 2020			\$ 3,019,391
June check batch #1	\$ 175,000		\$ 2,844,391
June check batch #2	\$ 175,000		\$ 2,669,391
Balance as of June 30 2020			\$ 2,669,391
Totals	\$ 1,250,000	\$ 1,900,000	\$ 2,669,391
Unused capital projects			\$ 64,500
Operational requirement (July-December)			\$ 3,058,090
Estimated Cash Carried Over			\$ (324,199)

CAPITAL EXPENDITURES		2018-19	2018-19	2019-20	2019-20	2020-2021
			Capital expenses not purchased			
Curation & Larval ID Room		\$61,199		\$61,199		
Remodel Project		\$258,550		\$21,550		
V35 Lab Truck		\$39,474		\$2,000		
Lab centrifuge		\$10,000				
Carports, Wash Rack, & Interior Paint		\$27,000		\$27,000		
Shop & Facility Inventory Program		\$5,000		\$5,000		
UAS		\$30,000		\$30,000		
	Total	\$431,223		\$146,749		
Capital Reserve (new assets & non-capital projects)					Items not purchased	
Treatment UAS				\$52,000	\$10,000	
Waterproof UAS				\$11,000	\$11,000	
Larvicide rig				\$17,000	\$0	
Lab centrifuge				\$10,500	\$10,500	
Exterior and interior painting				\$39,000	TBD	
Interior Flooring				\$75,000	\$33,000	
	Total			\$204,500	\$64,500	
Repair and Replace (replacement assets)						
V40 (Sarah)				\$40,000	\$0	
V45 (Nick)				\$40,000	\$0	
	Total			\$80,000	\$64,500	
Capital Reserve (new assets & non-capital projects)						
Lobby display						\$25,000
	Total					\$25,000
Repair and Replace (replacement assets)						\$0

<u>Fund</u>	<u>Target Level</u>	<u>¹Current Level</u>	<u>Transfers</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency fund	\$327,918	\$359,799	\$0	100%	110%
LAIF--Operating Fund	NA	\$1,531,049	\$0	NA	NA
OPEB	NA	\$4,324,358	\$0	100%	100%
CalPERS Retirement Fund (2 years prior)	\$12,080,425	\$9,177,513	\$0	76%	76%
PARS: Pension Rate Stabilization	\$1,500,000	\$1,637,462	\$0	109%	109%
CAMP: Public Health Emergency	\$500,000	\$523,804	\$0	105%	105%
CAMP: Repair and Replace	\$4,319,711	\$1,295,857	\$936,143	30%	52%
CAMP: Operating reserve	\$2,452,978	\$1,935,401	-\$359,058	79%	64%
CAMP: Capital reserve	\$25,000	\$151,353	-\$126,353	0%	100%
<u>TOTAL</u>			\$450,732		

¹ As of February 29th 2020