

23187 Connecticut Street
Hayward, CA 94545

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acmad@mosquitoes.org

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Ryan Clausnitzer

General Manager

ACMAD Finance Committee

Agenda

4:30 P.M.-5:00 P.M. 4/14/2021

Teleconference Only, **see below**

Committee Members:

Victor Aguilar

Subru Bhat

Betsy Cooley

Preston Jordan

George Young

Topics:

1. Approval of March 10th, 2021 meeting minutes. (**Action Required**)
2. Review 2nd draft of 2021-2022 ACMAD Budget. (Information only)
3. Adjourn

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

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

IMPORANT NOTICE REGARDING COVID-19 AND TELECONFERENCE MEETINGS:

Based on the mandates by the Governor in Executive Order 33-20 and the County Public Health Officer to shelter in place and the guidance from the CDC, to minimize the spread of the coronavirus, please note the following changes to the District's ordinary meeting procedures:

- The District offices are not open to the public at this time.
- The meeting will be conducted via teleconference using Zoom. (See Executive Order 29-20)
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

HOW TO OBSERVE THE MEETING:

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

Enter the **Meeting ID#** 873 0522 5063 followed by the pound (#) key.

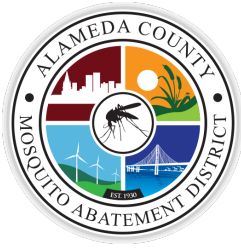
Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/87305225063>

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID#** 873 0522 5063

HOW TO SUBMIT PUBLIC COMMENTS:

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

Contemporaneous Comments: During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. Please email your comments to acmad@mosquitoes.org, write "Public Comment" in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. Once the public comment period is closed, all comments timely received will be read aloud at the meeting (not to exceed three minutes at staff's cadence). Comments received after the close of the public comment period will be added to the record after the meeting.



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Victor Aguilar

San Leandro

Ryan Clausnitzer

General Manager

ACMAD Finance Committee

Minutes

3/10/2021

Committee Members:

Victor Aguilar

Subru Bhat

Betsy Cooley

Preston Jordan

George Young

Topics:

- The General Manager called the meeting to order at 4:00 P.M.
- Trustees Aguilar, Bhat, Cooley, Jordan, and Young were present on the Zoom meeting, Ryan Clausnitzer and Michelle Robles were present on the teleconference representing the District and to record the minutes.

1. Approval of minutes of the September 24th, 2020 meeting.

Motion: Trustee Bhat moved to approve the minutes

Second: Trustee Cooley

Vote: motion carries: unanimous with Trustees Aguilar and Jordan abstaining

2. Review 1st draft of 2021-2022 ACMAD Budget.

- a. Letter from GM
- b. Budget charts

Discussion:

After a presentation by the General Manager (GM), Trustees Bhat asked how much additional revenue is expected from the annexation of the City of Albany into ACMAD (around \$40,000 based on estimates from SCI, Consulting). After an explanation that ACMAD is only collecting assessment revenue from Albany residents, not a share of the ad valorem property tax, Trustee Jordan commented that he supports the District's efforts to achieve equity by including Albany's ad valorem revenue in the future which would require tax exchanges with affected agencies. Trustee Jordan then asked if longevity pay is in addition to COLA (yes). Trustee Aguilar asked if seasonal employees receive CalPERS benefits (only after working 1,000 in a fiscal year which typically does not occur). Trustee Bhat asked how long the seasonal employees work (typically, the "season" is between late April to early November). Trustees Jordan and Cooley asked if we are reimbursed by our OPEB account for bank and investment fees (yes). Trustee Cooley then

added some suggestions to the reserve calculations of the budget such as adding the OPEB and pension funded status to this page, tying the funding goal of the pension stabilization fund to the funded status of the pension, and directly following the financial policies when determining reserve funding strategies such as using 25% of excess funds towards the pension stabilization fund for this fiscal year. Trustee Coley also added that much of the District's funds are protected from unpaid property taxes through the Teeter Plan.

3. Review Strategic Plan goals for 2021.
4. Review Finance Policies
5. Review Capital Asset List

Discussion:

Trustee Cooley asked since this committee is not a quorum of the governing body, must it follow the Brown Act? This was answered by Trustees Aguilar and Jordan who said that as this is a standing committee of ACMAD, it must follow Brown Act requirements related to open meetings. Trustee Cooley also suggested that this committee should have a Chair (not currently in ACMAD policy but could be added via the Policy Committee and Regular Board Meeting).

6. Adjourn at 5:00 P.M.

Respectfully submitted,

Approved as written and/or corrected at the Finance Committee meeting held 4/14/21.

Trustee _____
Finance Committee Member

	Budget 21/22	Year to year % budget change	Budget 20/21	Actual 19/20	A vs B	Budget 19/20	Actual 18/19	Budget 18/19	Actual 17/18	Budget 17/18
REVENUES										
Ad Valorem Property Taxes	\$ 2,580,814	11%	\$ 2,300,000	\$ 2,502,132	0%	\$ 2,494,800	\$ 2,325,861	\$ 2,268,000	\$ 2,054,129	\$ 2,007,044
Special Tax & Benefit Assessment	\$ 1,981,959	8%	\$ 1,821,600	\$ 1,951,959	-2%	\$ 1,986,806	\$ 1,939,212	\$ 1,994,499	\$ 2,026,453	\$ 1,929,046
Interest earned (restricted fund interest NOT included as revenue)	\$ 30,000	0%	\$ 30,000	\$ 176,499	488%	\$ 30,000	\$ 167,488	\$ 30,000	\$ 25,505	\$ 8,000
Sale of Property and Equipment & Misc.	\$ 5,000	0%	\$ 5,000	\$ 14,775	196%	\$ 5,000	\$ 2,289	\$ 5,000	\$ 86,661	\$ 5,000
Reimbursable Retiree Health Benefits and fees from OPEB	\$ 168,091	2%	\$ 164,913	\$ 163,355	0%	\$ 163,630	\$ 170,667	\$ 179,229	\$ 178,460	\$ 179,271
Total Revenue	\$ 4,765,864	9%	\$ 4,321,513	\$ 4,808,720	3%	\$ 4,680,236	\$ 4,605,517	\$ 4,476,728	\$ 4,371,208	\$ 4,128,361
EXPENDITURES										
Salaries (including deferred comp.)	\$ 2,236,282	5%	\$ 2,116,177	\$ 1,980,518	-3%	\$ 2,035,791	\$ 1,894,209	\$ 1,933,182	\$ 1,744,412	\$ 1,761,305
CalPERS Retirement	\$ 473,950	11%	\$ 423,350	\$ 378,833	5%	\$ 360,538	\$ 310,838	\$ 301,812	\$ 262,107	\$ 253,662
Medicare & Social Security	\$ 33,062	5%	\$ 31,278	\$ 29,651	-4%	\$ 30,843	\$ 25,149	\$ 28,031	\$ 23,564	\$ 25,881
Fringe Benefits	\$ 575,290	8%	\$ 527,031	\$ 465,466	-7%	\$ 502,043	\$ 452,960	\$ 508,680	\$ 449,954	\$ 506,368
Total Salaries, Retirement, & Benefits (pgs. 2,3)	\$ 3,318,585	7%	\$ 3,097,836	\$ 2,854,468	-3%	\$ 2,929,215	\$ 2,683,156	\$ 2,771,705	\$ 2,480,037	\$ 2,547,216
Service & Supplies (Clothing & Personal supplies)	\$ 10,000	0%	\$ 10,000	\$ 6,214	-22%	\$ 8,000	\$ 8,899	\$ 6,000	\$ 7,309	\$ 8,500
Service & Supplies (Laundry services & supplies)	\$ 15,000	0%	\$ 15,000	\$ 10,648	-16%	\$ 12,750	\$ 12,603	\$ 9,500	\$ 9,819	\$ 9,000
Utilities	\$ 17,000	29%	\$ 12,000	\$ 25,962	106%	\$ 12,600	\$ 30,161	\$ 36,500	\$ 29,830	\$ 38,000
Small tools and instruments	\$ 3,000	0%	\$ 3,000	\$ 2,056	-31%	\$ 3,000	\$ 2,211	\$ 2,500	\$ 8,376	\$ 8,500
Maintenance (Landscaping & Facility)	\$ 35,000	29%	\$ 25,000	\$ 16,679	-33%	\$ 25,000	\$ 13,673	\$ 25,000	\$ 21,375	\$ 28,600
Maintenance (Equipment)	\$ 35,000	0%	\$ 35,000	\$ 20,600	-41%	\$ 35,000	\$ 43,629	\$ 35,000	\$ 43,585	\$ 45,000
Transportation, travel, training, & board	\$ 127,630	4%	\$ 122,400	\$ 95,814	-29%	\$ 134,260	\$ 98,433	\$ 134,210	\$ 131,330	\$ 156,810
Professional services	\$ 203,450	13%	\$ 176,200	\$ 112,887	-33%	\$ 169,320	\$ 115,324	\$ 190,620	\$ 100,563	\$ 184,770
Memberships, dues, & insurance	\$ 24,000	3%	\$ 23,337	\$ 26,317	16%	\$ 22,655	\$ 20,774	\$ 21,152	\$ 15,933	\$ 22,130
Insurance - VCJPA & EAP	\$ 138,300	1%	\$ 137,524	\$ 134,834	1%	\$ 133,546	\$ 124,688	\$ 123,351	\$ 131,393	\$ 133,810
Community education	\$ 39,500	2%	\$ 38,575	\$ 22,734	-43%	\$ 40,000	\$ 34,861	\$ 33,000	\$ 64,109	\$ 53,000
Operations	\$ 239,000	-1%	\$ 241,000	\$ 179,659	-21%	\$ 228,500	\$ 206,731	\$ 234,000	\$ 178,129	\$ 260,800
Household expenses	\$ 17,350	3%	\$ 16,750	\$ 14,817	-7%	\$ 15,850	\$ 18,594	\$ 19,000	\$ 18,101	\$ 20,010
Office expenses	\$ 12,000	0%	\$ 12,000	\$ 13,761	-5%	\$ 14,500	\$ 11,796	\$ 15,100	\$ 10,753	\$ 13,050
Information Technology/ Communication	\$ 112,400	1%	\$ 111,400	\$ 83,135	-29%	\$ 117,100	\$ 108,886	\$ 122,200	\$ 102,855	\$ 109,600
Laboratory	\$ 144,000	3%	\$ 139,000	\$ 100,878	-26%	\$ 137,000	\$ 118,148	\$ 118,148	\$ 113,961	\$ 105,000
Total Staff Budget (pg. 4)	\$ 1,172,630	5%	\$ 1,118,186	\$ 866,995	-22%	\$ 1,109,081	\$ 969,411	\$ 1,125,281	\$ 987,421	\$ 1,173,580
Contingency	\$ 50,000	0%	\$ 50,000	\$ -		\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,039	\$ 25,000
Total Expenditures	\$ 4,541,215	6%	\$ 4,266,022	\$ 3,721,463	-9%	\$ 4,088,296	\$ 3,652,567	\$ 3,946,706	\$ 3,468,497	\$ 3,985,796
SURPLUS (DEFICIT)	\$ 224,649		\$ 55,491			\$ 591,940		\$ 530,021		
CASH CARRIED OVER (pg. 5)	\$ 1,552,307		\$ 161,656			\$ 485,003		\$ 1,269,782		
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 1,776,956		\$ 217,147			\$ 1,076,943		\$ 1,799,803		
RESERVE ACCOUNT ALLOCATIONS	Transfers		Transfers			Budget 19/20	Actual 18/19	Budget 2018/19		Budget 2017/18
VCJPA Contingency Fund	\$ -		\$ -	\$ (51,332)		\$ (51,332)	\$ -	\$ -		\$ 50,000
PARS: Pension Rate Stabilization	\$ 444,239		\$ -	\$ 500,000		\$ 500,000	\$ 1,064,536	\$ 500,000		\$ 500,000
CAMP: Public Health Emergency	\$ -		\$ -			\$ -	\$ 516,771	\$ -		\$ 500,000
CAMP: Repair and Replace (pg. 6)	\$ 1,323,316		\$ 314,315	\$ 1,086,170		\$ 1,196,000	\$ 336,821	\$ 193,853		\$ 1,000,000
CAMP: Operating reserve	\$ -		\$ (25,000)			\$ (619,057)	\$ 1,909,413	\$ 855,950		\$ 1,000,000
CAMP: Capital reserve	\$ 9,401		\$ (72,168)	\$ 155,162		\$ 51,332	\$ 231,329	\$ 131,752		\$ 0
Total reserve allocations (pg. 7)	\$ 1,776,956		\$ 217,147	\$ 1,690,000		\$ 1,076,943	\$ 4,058,870	\$ 1,799,803		
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	\$ -		\$ -			\$ -		\$ -		

Salaries 7/1/21 - 6/31/22

Date of hire	Position	2021/22 4%	Longevity	Longevity Amount	New Salary	# mo	Subtotal	Deferred Comp.	(per pay period)
Jul-99	VS5	\$ 9,957.52	4%	\$ 398.30	\$ 10,355.82	12	\$ 124,270	\$ 621.35	\$ 25.89
Mar-14	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Aug-18	Asso. VS4	\$ 8,093.67	0%	\$ -	\$ 8,093.67	7	\$ 56,656	\$ 283.28	\$ 20.23
	Asso. VS5	\$ 8,496.67	0%	\$ -	\$ 8,496.67	5	\$ 42,483	\$ 212.42	\$ 21.24
Apr-02	VB2	\$ 9,350.96	3%	\$ 280.53	\$ 9,631.49	8	\$ 77,052	\$ 385.26	\$ 24.08
		\$ 9,350.96	4%	\$ 374.04	\$ 9,725.00	4	\$ 38,900	\$ 194.50	\$ 24.31
Nov-03	VB2	\$ 9,350.96	3%	\$ 280.53	\$ 9,631.49	12	\$ 115,578	\$ 577.89	\$ 24.08
Mar-02	RPA5	\$ 10,052.80	3%	\$ 301.58	\$ 10,354.38	8	\$ 82,835	\$ 414.18	\$ 25.89
		\$ 10,052.80	4%	\$ 402.11	\$ 10,454.91	4	\$ 41,820	\$ 209.10	\$ 26.14
Jul-15	Mgr	\$ 15,126.43	1%	\$ 151.26	\$ 15,277.69	12	\$ 183,332		
Sep-15	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Jul-15	IT5	\$ 10,005.15	1%	\$ 100.05	\$ 10,105.20	12	\$ 121,262	\$ 606.31	\$ 25.26
Nov-19	MCT3	\$ 7,695.11	0%	\$ -	\$ 7,695.11	10	\$ 76,951	\$ 384.76	\$ 19.24
	MCT4	\$ 8,079.90	0%	\$ -	\$ 8,079.90	2	\$ 16,160	\$ 80.80	\$ 20.20
Jul-15	LAB5	\$ 11,293.41	1%	\$ 112.93	\$ 11,406.34	12	\$ 136,876	\$ 684.38	\$ 28.52
Jul-91	Sup 5	\$ 11,294.65	5%	\$ 564.73	\$ 11,859.38	12	\$ 142,313	\$ 711.56	\$ 29.65
Apr-14	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Jul-20	POC2	\$ 7,863.57	0%	\$ -	\$ 7,863.57	0.5	\$ 3,932	\$ 19.66	\$ 19.66
	POC3	\$ 8,256.75	0%	\$ -	\$ 8,256.75	11.5	\$ 94,953	\$ 474.76	\$ 20.64
Apr-16	Admin5	\$ 6,267.41	1%	\$ 62.67	\$ 6,330.08	12	\$ 75,961	\$ 379.81	\$ 15.83
Sep-15	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
May-15	VB2	\$ 9,350.96	1%	\$ 93.51	\$ 9,444.47	12	\$ 113,334	\$ 566.67	\$ 23.61
Feb-15	Mech 5	\$ 9,767.80	1%	\$ 97.68	\$ 9,865.48	12	\$ 118,386	\$ 591.93	\$ 24.66

12 \$ 2,116,387 \$ 9,665.27

Seasonals:

Rate (ave)	#	Hours
\$ 19.00	5	1,000
		\$95,000
Unemployment	\$ 16,000.00	\$3,230.00
		\$98,230.00

CalPERS Ret.	\$ 473,950
Seasonals	\$ 98,230
Subtotal	\$ 2,688,567
Mgr 457	\$ 12,000.00
Staff 457	\$ 9,665
Medicare tax	\$ 32,112
Social Security	\$950
Grand Total	\$ 2,742,344.58

CalPERS

Wages	Employer rate	Unfunded Liability Payment	Total PERS Payments
11.600% Classic	\$ 140,381.50	\$ 267,426.00	\$ 407,807.50
7.730% Pepra	\$ 63,505.83	\$ 2,637	\$ 66,142.83
	\$ 2,031,735.60		\$ 473,950.34

CaIPERS		Next Year		Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Insurance	Vision Rates	Total Vision	SDI	Benefit Cost per person
Plan Code	Current Year Health Rates	Health Rates (est)	Health Rates (est)									
5062	1,851.20	1,943.76	22,769.76	251.93	3,023.16	4.63	55.56	33.01	396.12		26,244.60	
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85	
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00	
5061	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00	
5063	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00	
5062	1,851.20	1,943.76	22,769.76	161.05	1,932.60	4.63	55.56	20.81	249.72		25,007.64	
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85	
5482	1,871.68	1,965.26	23,021.66	161.05	1,932.60	4.63	55.56	20.81	249.72		25,259.54	
5332	1,627.28	1,708.64	20,015.54	251.93	3,023.16	4.63	55.56	20.81	249.72		23,343.98	
5332	2,115.46	2,221.23	26,020.16	94.06	1,128.72	4.63	55.56	13.40	160.80		27,365.24	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00	
5331	813.64	854.32	10,007.77	94.06	1,128.72	4.63	55.56	13.40	160.80		11,352.85	
5332	1,627.28	1,708.64	20,015.54	94.06	1,128.72	4.63	55.56	13.40	160.80		21,360.62	
5333	2,115.46	2,221.23	26,020.16	94.06	1,128.72	4.63	55.56	13.40	160.80		27,365.24	
5332	2,115.46	2,221.23	26,020.16	94.06	1,128.72	4.63	55.56	13.40	160.80		27,365.24	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	4.63	55.56	33.01	396.12		29,495.00	
	29,820.52		366,792.40	2,932.15	35,185.80	83.34	1,000.08	381.09	4,573.08	22,174.11	429,725.46	
			1,833.96								1,833.96	
			368,626.36		35,185.80		1,000.08		4,573.08	22,174.11	431,559.43	

CaIPERS		Next Year		Total Health Costs	Dental 2019 Rates	Total Dental	Life Ins. Rates	Total Life Ins.	Vision Rates	Total Vision	SDI	Benefit Cost per person
Plan Code	Current Year Health Rates	Health Rates (est)	Health Rates (est)									
5361	324.48	340.70	3,991.10	-	1,500.00				33.01	396.12		5,887.22
0	-	-	-	94.06	1,128.72				33.01	396.12		1,524.84
5151	383.37	402.54	4,715.45	94.06	1,128.72				33.01	396.12		6,240.29
5691	381.25	400.31	4,689.38	94.06	1,128.72				33.01	396.12		6,214.22
0	-	-	-	94.06	1,128.72				33.01	396.12		1,524.84
5512	699.94	734.94	8,609.26	161.05	1,932.60				33.01	396.12		10,937.98
5511	349.97	367.47	4,304.63	101.58	1,219.02				33.01	396.12		5,919.77
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60				33.01	202.80		16,134.28
3241	760.17	798.18	9,350.09	94.06	1,128.72				33.01	396.12		10,874.93
5691	381.25	400.31	4,689.38	-	1,500.00				33.01	396.12		6,585.50
5512	699.94	734.94	8,609.26	161.05	1,932.60				33.01	396.12		10,937.98
5362	648.96	681.41	7,982.21	161.05	1,932.60				33.01	396.12		10,310.93
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60				33.01	396.12		16,327.60
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60				33.01	396.12		16,327.60
5394	1,138.12	1,195.03	13,998.88	251.93	3,023.16				33.01	396.12		17,418.16
	9,181.81		112,936.26		24,481.38				495.15	5,748.48		143,166.12
	.5% Admin Costs=		564.68									564.68
			113,500.94		24,481.38				5,748.48			143,730.80
			482,127.30		59,667.18		1,000.08		10,321.56	22,174.11		575,290.23

Fringe Benefits

A/C #	BUDGET CATEGORY	staff	Budget 21/22	% change	Budget 20/21	Actual 19/20	A vs B	Budget 19/20	Actual 18/19
SERVICE AND SUPPLIES									
5201	Clothing and personal supplies (purchased)	MW	\$ 10,000	0%	\$ 10,000	\$ 6,214	-22%	\$ 8,000	\$ 8,899
5202	Laundry service and supplies (rented)	MW	\$ 15,000	0%	\$ 15,000	\$ 10,648	-16%	\$ 12,750	\$ 12,603
UTILITIES									
5301	Garbage (Waste Mgmt)	MR	\$ 4,000	0%	\$ 4,000	\$ 3,367	-16%	\$ 4,000	\$ 3,080
5302	PG & E	MR	\$ 8,500	143%	\$ 3,500	\$ 19,117	635%	\$ 2,600	\$ 23,408
5303	Hayward Water & Sewage	MR	\$ 4,500	0%	\$ 4,500	\$ 3,478	-42%	\$ 6,000	\$ 3,673
5401	SMALL TOOLS AND INSTRUMENTS	MW	\$ 3,000	0%	\$ 3,000	\$ 2,056	-31%	\$ 3,000	\$ 2,211
MAINTENANCE									
5501	Landscaping service	MW	\$ 5,000	0%	\$ 5,000	\$ 2,646	-47%	\$ 5,000	\$ 2,855
5502	Facility Maintenance	MW	\$ 30,000	50%	\$ 20,000	\$ 14,033	-30%	\$ 20,000	\$ 10,818
5503	Maintenance of equipment	MW	\$ 35,000	0%	\$ 35,000	\$ 20,600	-41%	\$ 35,000	\$ 43,629
TRANSPORTATION, TRAVEL, TRAINING, & BOARD									
5601	Fuel and GPS (WexMart)	MW	\$ 54,000	4%	\$ 52,000	\$ 41,906	-16%	\$ 50,000	\$ 45,040
5602	Meetings, conferences, & travel	RC	\$ 31,000	0%	\$ 31,000	\$ 29,831	-15%	\$ 35,000	\$ 27,927
5603	Board meeting expenses	RC	\$ 650	0%	\$ 650	\$ 295	-55%	\$ 650	\$ 620
5604	Board payments in lieu	RC	\$ 18,000	20%	\$ 15,000	\$ 13,000	-31%	\$ 18,900	\$ 13,200
5605	Board plaques and nameplates	RC	\$ 180	-28%	\$ 250	\$ 146	-71%	\$ 500	\$ 138
5606	Continuing Education fees	RC	\$ 3,800	9%	\$ 3,500	\$ 3,660	-13%	\$ 4,210	\$ 2,327
5607	Staff Training (staff dev./ college courses)	RC	\$ 20,000	0%	\$ 20,000	\$ 6,976	-72%	\$ 25,000	\$ 9,181
PROFESSIONAL SERVICES									
5701	Audit	MR	\$ 15,000	7%	\$ 14,000	\$ 12,170	-6%	\$ 13,000	\$ 11,650
5702	Actuarial reports	MR	\$ 4,700	0%	\$ 4,700	\$ 4,200	500%	\$ 700	\$ 2,575
5703	Helicopter service	JH	\$ 35,000	0%	\$ 35,000	\$ -	-100%	\$ 35,000	\$ 5,154
5704	Legal Services	RC	\$ 8,000	60%	\$ 5,000	\$ 35,146	603%	\$ 5,000	\$ 3,363
5705	MVCAC Research Foundation	EHS	\$ 5,000	0%	\$ 5,000	\$ -	-100%	\$ 5,000	\$ 5,000
5706	Tax collection service (SCI)	RC	\$ 34,890	0%	\$ 35,000	\$ 34,502	5%	\$ 33,000	\$ 33,352
5707	Payroll service (OnePoint)	MR	\$ 11,000	0%	\$ 11,000	\$ 8,537	-22%	\$ 11,000	\$ 8,544
5708	Environmental consultant/ EcoAtlas	EC	\$ 50,000	100%	\$ 25,000	\$ -	-100%	\$ 25,000	\$ -
5709	HR Services (RGS & other)	RC	\$ 9,000	-10%	\$ 10,000	\$ (1,688)	-117%	\$ 10,000	\$ 9,484
5710	OPEB management (PFM & US Bank)	RC	\$ 24,360	-3%	\$ 25,000	\$ 19,685	-21%	\$ 25,000	\$ 20,507
5711	Financial advising	RC	\$ 5,000	0%	\$ 5,000	\$ -	-100%	\$ 5,000	\$ 14,681
5712	Pre-employment physicals	RC	\$ 1,500	0%	\$ 1,500	\$ 335	-79%	\$ 1,620	\$ 1,014
5801	MEMBERSHIPS, DUES & SUBSCRIPTIONS	RC	\$ 24,000	3%	\$ 23,337	\$ 26,317	16%	\$ 22,655	\$ 20,774
5802	INSURANCE - VCJPA	RC	\$ 137,000	0%	\$ 136,644	\$ 133,744	1%	\$ 132,666	\$ 124,034
5803	Employee Assistant Program	MR	\$ 1,300	48%	\$ 880	\$ 1,090	24%	\$ 880	\$ 654
5901	COMMUNITY EDUCATION	EC	\$ 39,500	2%	\$ 38,575	\$ 22,734	-43%	\$ 40,000	\$ 34,861
OPERATIONS									
6101	Pesticides	JH	\$ 190,000	0%	\$ 190,000	\$ 145,342	-19%	\$ 180,000	\$ 168,430
6102	Field supplies (dippers etc)	JH	\$ 5,000	0%	\$ 5,000	\$ 818	-67%	\$ 2,500	\$ 639
6103	Mosquitofish program	MW	\$ 3,500	0%	\$ 3,500	\$ 2,232	-36%	\$ 3,500	\$ 2,974
6104	Spray equipment	MW	\$ 10,000	0%	\$ 10,000	\$ 3,104	-69%	\$ 10,000	\$ 5,212
6105	Safety	MW	\$ 8,500	0%	\$ 8,500	\$ 6,819	-20%	\$ 8,500	\$ 8,148
6106	Aerial Pool Survey	JH	\$ 20,000	0%	\$ 20,000	\$ 20,000	0%	\$ 20,000	\$ 20,000
6107	Permits	EC	\$ 2,000	-50%	\$ 4,000	\$ 1,344	-66%	\$ 4,000	\$ 1,328
HOUSEHOLD EXPENSES									
6201	Janitorial service	MW	\$ 7,500	0%	\$ 7,500	\$ 5,023	-28%	\$ 7,000	\$ 4,920
6202	Supplies (+ emergency)	MW	\$ 2,850	0%	\$ 2,850	\$ 2,012	-29%	\$ 2,850	\$ 1,688
6203	Alarm service	RF	\$ 7,000	9%	\$ 6,400	\$ 7,782	30%	\$ 6,000	\$ 11,986
6301	OFFICE EXPENSES	MR	\$ 12,000	0%	\$ 12,000	\$ 13,761	-5%	\$ 14,500	\$ 11,796
IT/ COMMUNICATIONS									
6401	IT Expenses	RF	\$ 70,000	0%	\$ 70,000	\$ 52,813	-32%	\$ 77,800	\$ 74,516
6402	Telephone Service & Internet	RF	\$ 11,000	10%	\$ 10,000	\$ 8,951	-10%	\$ 9,900	\$ 10,297
6403	Website hosting	RF	\$ 2,400	0%	\$ 2,400	\$ 2,400	0%	\$ 2,400	\$ 2,400
6404	Cell phone service	MW	\$ 22,000	0%	\$ 22,000	\$ 16,151	-19%	\$ 20,000	\$ 18,044
6405	Microsoft Office 365	RF	\$ 5,000	0%	\$ 5,000	\$ 2,820	-44%	\$ 5,000	\$ 3,510
6406	Azure Server Hosting	RF	\$ 2,000	0%	\$ 2,000	\$ -	-100%	\$ 2,000	\$ 119
LABORATORY									
6501	Mosquito and pathogen monitoring	EHS	\$ 105,000	5%	\$ 100,000	\$ 69,571	-29%	\$ 98,000	\$ 86,000
6502	Insecticide resistance	EHS	\$ 17,000	0%	\$ 17,000	\$ 7,562	-56%	\$ 17,000	\$ 15,200
6503	Research	EHS	\$ 22,000	0%	\$ 22,000	\$ 23,745	8%	\$ 22,000	\$ 16,948
Total			\$ 1,172,630	5%	\$ 1,118,186	\$ 866,995	-22%	\$ 1,109,081	\$ 969,411

Estimate of Cash Carryover from Fiscal Year 20/21 to 21/22

	debits	credits	balance
LAI, County, and BofW Balances as of January 31 2021			\$ 3,977,614
February check batch #1	\$ 112,000		\$ 3,865,614
February check batch #2	\$ 156,000		\$ 3,709,614
Balance as of February 28 2021			\$ 3,854,195
March check batch #1	\$ 118,000		\$ 3,736,195
March check batch #2	\$ 162,000		\$ 3,574,195
Balance as of March 31 2021			\$ 3,471,022
April check batch #1	\$ 150,000		\$ 3,321,022 <i>estimates below</i>
Deposit		2,000,000	
April check batch #2	\$ 153,000		\$ 5,168,022
Balance as of April 30 2021			\$ 5,168,022
May check batch #1	\$ 150,000		\$ 5,018,022
May check batch #2	\$ 150,000		\$ 4,868,022
Balance as of May 31 2021			\$ 4,868,022
June check batch #1	\$ 175,000		\$ 4,693,022
June check batch #2	\$ 175,000		\$ 4,518,022
Balance as of June 30 2021			
Totals	\$ 1,233,000	\$ 2,000,000	\$ 4,518,022
Unused capital projects			\$ 20,500
Reserve transfers from prior year			\$ (314,315)
Operational requirement (July-December)			\$ 2,986,215
<u>Estimated Cash Carried Over</u>			\$ 1,552,307

CAPITAL EXPENDITURES (Outlay)						
	2018-19	2018-19	2019-20	2019-20	2020-2021	2021-2022
		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)						
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	\$39,000	
Interior Flooring				\$75,000	\$33,000	
Total				\$204,500	\$103,500	
Repair and Replace (replacement assets)						
V40 (Sarah)				\$40,000	\$0	
V45 (Nick)				\$40,000	\$0	
Total				\$80,000	\$103,500	
Capital Reserve (new assets & non-capital projects)						
Exterior & carport painting					\$39,000	
Lobby display					\$20,000	
Total					\$59,000	
Items not purchased					\$20,500	
Repair and Replace (replacement assets)						
Capital Reserve (new assets & non-capital projects)						
Lobby display						\$ 30,000
Repair and Replace (replacement assets)						
V42 (Jeremy)						\$ 40,000

<u>Committed Reserve Funds</u>	<u>Target Level</u>	<u>As of March 31st, 2021</u>	<u>Transfers³</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency fund ¹	\$327,918	\$375,883	\$0	100%	115%
CAMP: Public Health Emergency	\$500,000	\$526,114	\$0	105%	105%
CAMP: Repair and Replace	\$4,319,711	\$1,040,847	\$1,323,316	24%	55%
CAMP: Operating reserve	\$2,724,729	\$1,944,073	\$0	71%	71%
CAMP: Capital reserve	\$30,000	\$59,099	\$9,401	0%	NA
<u>Restricted Reserve Funds</u>					
PARS: Pension Rate Stabilization ²	\$3,595,044	\$1,778,909	\$444,239	49%	62%
Other Post Employment Benefit fund (OPEB)	\$3,700,614	\$4,983,259		135%	135%
<u>TOTAL</u>			\$1,776,956		

¹ As of December 31st, 2020

² As of February 28th, 2021