

AGENDA
1083rd MEETING OF THE BOARD OF TRUSTEES
OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT
SEPTEMBER 9TH, 2020

TIME: 5:00 P.M.
PLACE: Teleconference Only, **see below**
TRUSTEES: Wendi Poulson President, City of Alameda
P. Robert Beatty, Vice-President, City of Berkeley
Betsy Cooley, Secretary, City of Emeryville
Cathy Roache, County-at-Large
Shawn Kumagai, City of Dublin
George Young, City of Fremont
Elisa Márquez, City of Hayward
James N. Doggett, City of Livermore
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Andrew Mingst, City of Piedmont
Julie Testa, City of Pleasanton
Victor Aguilar, City of San Leandro
Subru Bhat, City of Union City

1. Call to order.
2. Roll call.
3. President Poulson 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).
4. Approval of the minutes of the 1082nd meeting held August 12th, 2020 (**Board action required**)
5. Presentation by Eddie W. Lee, Senior Pension Actuary at CalPERS on ACMAD's Actuarial Valuation Report as of June 30th, 2019 (Information only).
 - a. CalPERS Presentation
 - b. ACMAD Classic Miscellaneous Plan Valuation report as of June 30, 2019
 - c. ACMAD PEPRA Miscellaneous Plan Valuation Report as of June 30, 2019
6. Second reading of revisions to chapter 300 of ACMAD policy (**Board Action Required**).
 - a. Revised version
 - b. Clean version
7. Updated memo on COVID-19 sent from the District's Injury Illness Prevention Program Staff Committee to all staff on August 13th, 2020 (Information only).
8. Financial Reports as of August 31st, 2020: (Information only).
 - a. Check Register
 - b. Income Statement
 - c. Investments, reserves, and cash report
 - d. Balance Sheet (and attached guide)

9. Presentation of the Monthly Staff Report (Information only).
10. Presentation of the Manager's Report (Information only).
 - a. Staff Anniversaries
 - b. Kick-off to the ACMAD Strategic Planning Process: 2021-2024
 - c. Creation of an Ad Hoc Albany Trustee Search Committee
 - d. ACSDA Meeting: Wednesday September 9th, 8:00 A.M.
11. Board President asks for reports on conferences and seminars attended by Trustees.
12. Board President asks for announcements from members of the Board.
13. Board President asks trustees for items to be added to the agenda for the next Board meeting.
14. Adjournment.

RESIDENTS ATTENDING THE MEETING MAY SPEAK ON ANY AGENDA ITEM AT THEIR REQUEST.

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

IMPORANT NOTICE REGARDING COVID-19 AND TELECONFERENCED 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#** 835 2831 0540 followed by the pound (#) key.

Computer: Watch the live streaming of the meeting from a computer by navigating to <https://us02web.zoom.us/j/83528310540>

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID#** 835 2831 0540

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.

MINUTES

1082nd MEETING OF THE BOARD OF TRUSTEES OF THE ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

August 12th, 2020

TIME: 5:00 P.M.
PLACE: *Zoom Teleconference Only*
TRUSTEES: Wendi Poulson, President, City of Alameda
P. Robert Beatty, Vice-President, City of Berkeley
Betsy Cooley, Secretary, City of Emeryville
Cathy Roache, County-at-Large
Shawn Kumagai, City of Dublin
George Young, City of Fremont
Elisa Marquez, City of Hayward
James N. Doggett, City of Livermore
Eric Hentschke, City of Newark
Jan O. Washburn, City of Oakland
Andrew Mingst, City of Piedmont
Julie Testa, City of Pleasanton
Victor Aguilar, City of San Leandro
Subru Bhat, City of Union City

1. Board President Poulson called the regularly scheduled board meeting to order at 5:00 P.M.
2. Trustees Poulson, Beatty, Cooley, Roache, Kumagai, Young, Marquez, Hentschke, Washburn, Mingst, Testa, Aguilar and Bhat were present on the Zoom conference. Trustee Doggett was absent.
3. Board President Poulson invited members of the public to speak on any issue relevant to the District. Associate Vector Scientist Miguel Barretto was present to give a presentation on Simulating A1 Larvicide Applications to Improve Efficiency. Public Outreach Coordinator Judi Pierce was present to be introduced as a new ACMAD employee. Information Technology Director Robert Ferdan was on the teleconference call for technical support. Vector Biologist Jeremy Sette was present to record the minutes. No public comments were submitted prior or during the meeting.
4. Approval of the minutes of the 1081st meeting held July 8th, 2020.
Motion: Trustee Hentschke moved to approve the amended minutes
Second: Trustee Aguilar
Vote: motion carries: unanimous. Trustee Washburn noted a typo on the minutes that marked him as present (the General Manager replied that he would fix the error in the amended minutes).
5. Presentation by Associate Vector Scientist Miguel Barretto: Simulating A1 Larvicide Applications to Improve Efficiency.
Discussion:

Associate Vector Scientist Miguel Barretto gave his presentation and fielded the following discussion. Trustee Washburn asked if the Lab would conduct bioassays when conducting field trials (yes, similar to previous bioassays already performed). Vice-President Beatty asked how easy and accurate it was to measure and monitor windspeed (wind meters are currently being used to get average windspeed before treatments and trials). Trustee Washburn asked if the District has truck-mounted anemometers that could record constant and precise wind conditions (no, but will look into) and noted that the spray will be affected by both truck produced wind and ambient wind. Trustee Testa asked if there were any negative health impacts on humans and/or animals from use of the A1 larvicide (the General Manager answered, no, Bti is the active ingredient in these applications and there have been no studies shown to conclude that there are any negative impacts on non-target species). Trustee Washburn noted that Bti products are certified organic biological control. Vice-President Beatty explained that the bacteria used in this product exists in nature. Trustee Washburn explained specifically how the active ingredient of Bti works to kill mosquito larvae. Trustee Beatty also sent out a group chat message link pertaining to BTI: <http://www.epa.gov/moquitocontrol/bti-mosquito-control>. The General Manager commented on how this new tool is being used in the salt marsh and is a novel approach to treatments in that type of environment. Trustee Bhat asked if Miguel would be publishing a paper related to the presentation (yes). During the presentation, President Poulson sent out one group chat message asking members to please mute themselves when not speaking.

6. First reading of revisions to chapter 300 of District policy

Discussion:

The General Manager went over the first reading of revisions to chapter 300 of District policy and fielded the following discussion. Trustee Washburn asked if the General Manager could send him a copy because he found typos that he could help edit. Vice-President Beatty also asked if that could be sent to everyone (Board members have a PDF but if they would like a Word version for easier editing please let him know). Trustee Washburn asked for a Word version (ok). Vice-President Beatty asked for clarification on who were members of the Policy Committee (Trustees Marquez, Doggett, and Bhat). Trustee Bhat commented that he is ok with the changes. Trustee Marquez asked if the General Manager was working with HR or a Lawyer on the policy revisions (working with RGS consulting and attorney).

7. Alameda LAFCo Certificate of Completion of the City of Albany to the District

Discussion:

The General Manager announced that the LAFCo Certificate of Completion of the City of Albany was the last step of the process of annexing Albany for District services. One more step of adding the city to the tax rolls will be completed later in the year through the State of California. Trustee Washburn commended the General Manager for his efforts which has been an issue for decades. Trustee Testa exclaimed that it was a big accomplishment as she had been following the process.

8. Impact of COVID-19 on District check registry and CALPERS health costs.

Discussion:

The General Manager gave a report on the impact of COVID-19 on District check registry and CALPERS health costs.

9. Exploration of Mid-Career Retention and Recruitment Benefit

Discussion:

The General Manager introduced the Board to his efforts in exploring specific ways to recruit and retain highly qualified mid-career employees in the future and fielded the following discussion. Trustee Washburn commented that it sounded like a good idea and suggested the General Manager bring up specific scenarios with the actual cost to the District in a future

Board meeting (yes). Secretary Cooley asked if this benefit could be applied to all District employees, not just specific mid-career new employees (yes, but more details will follow). Secretary Cooley expressed her misgivings that a potential hire may not see this as a big benefit (yes, marketing this esoteric benefit may be initially challenging) and that this benefit may have the unintended consequences of causing employees to be more reticent, or feel “trapped” in not leaving the company or taking any vacation time because of this benefit. Secretary Cooley also expressed that there was not enough information on this benefit at this time to give a full opinion (the General Manager noted that he will talk to the law firm to get more information and costs for the next Board meeting to better examine the financial impact).

10. Presentation of the Financial Reports as of July 31st, 2020.

Discussion:

The General Manager presented the Financial Reports as of July 31st, 2020 and thanked Trustee Roache for her participation in signing checks and fielded the following discussion. Trustee Marquez asked if the District allows the selling of vacation hours (no) and what the max accrual of vacation hours is (the cap is double the yearly accrual). Trustee Marquez asked if the District kept records of value of vacation hours (yes, vacation hours appear as a liability on the Balance Sheet and the only time an employee can cash out on vacation hours is when one leaves the District).

11. Presentation of the Monthly Staff Report.

Discussion:

The General Manager presented the Monthly Staff Report and fielded the following discussion. Trustee Washburn asked if the bird that was recently tested positive for West Nile Virus was a crow (yes). The General Manager noted that the mosquitoes tested negative in that area. Miguel Barretto gave the Lab Report. Trustee Kumagai asked what the risk factor was concerning WNV (the General Manager answered that WNV is a bird disease and that the District focuses on controlling the populations of specific genera of mosquitoes that could potentially transfer WNV. Low numbers of mosquitoes were collected and tested (negative for WNV) in EVS traps recently, indicating a much lower risk potential for transmission. The General Manager explained the District’s WNV response plan). Trustee Kumagai noted that it is essentially a numbers game, that when there are lower mosquito population numbers, there is a lower risk (yes). The General Manager explained that the positive WNV bird was announced in the District’s press release. Trustee Bhat asked if the Public Health Department needs to be notified in a case of a positive bird (yes, and the District is in turn notified when there is a positive human case) and commented that he is a member of the Alameda County Public Health Commission . Trustee Poulson asked if the General Manager had any ideas on why service request calls were average for this time of year even during a pandemic (unsure at this time).

12. Presentation of the Manager’s Report.

Discussion:

The General Manager presented the Manager’s Report and fielded the following discussion. The General Manager introduced new employee Public Outreach Coordinator Judi Pierce who provided a background of herself and her experience. She was welcomed by the Board and Trustees Marquez, Beatty, Aguilar, Testa and Bhat each sent a group chat message welcoming Pierce. Pierce sent a group chat message thanking the Board for their welcome. The General Manager’s frame froze at 6:18 PM. Associate Vector Scientist Miguel Barretto sent a group chat message commenting on the suspense of the freeze. Information Technology Director Robert Ferdan assisted the General Manager on rejoining the meeting via call-in and finished his report. President Poulson gave appreciation to the General Manager for sanitizing the District areas in the support of employee safety.

13. Board President Poulson asked for reports on conferences and seminars attended by Trustees. None.
14. Board President Poulson asked for announcements from the Board. None.
15. Board President Poulson asked trustees for items to be added to the agenda for the next Board meeting. The General Manager plans to have a written report related to the staff's response to COVID-19 along with a presentation by a CalPERS representative.
16. The meeting adjourned at 6:22 P.M.

Respectfully submitted,

Approved as written and/or corrected
at the 1083rd meeting of the Board of
Trustees held September 9th, 2020

Wendi Poulson, President
BOARD OF TRUSTEES

Betsy Cooley, Secretary
BOARD OF TRUSTEES

Alameda County Mosquito Abatement District

CalPERS Actuarial Valuation Reports as of June 30, 2019

- Eddie Lee, ASA, EA, FCA, MAAA,
 - Senior Pension Actuary

- September 2020

Agenda

- Background
 - CalPERS Pooled plans vs Non-pool plans
- Actuarial Jargons and Definitions
- Highlights of 2019 Valuation Results - ACMAD
- Managing Unfunded Accrued Liability
 - Tools to Manage your Budget
 - ADP worksheet
 - Pension Outlook
- Pension Risk Assessments

Background Pooled Plans / Non-Pooled Plans

Pooled Plans vs Non-Pooled Plans

- Plans with less than 100 active members are combined into Risk Pools
 - Miscellaneous Risk Pool
 - Safety Risk Pool
 - Alameda County Mosquito Abatement District participates in the Miscellaneous Risk Pool
- Aggregate data and experience of all pooled plans
 - Setting normal cost
 - Vary by plan formula and plan provisions
 - Pool's gains/losses are allocated among pooled plans
 - Proportionate share based on accrued liability & unfunded accrued liability
- Non-Pooled plans normal cost and gains/losses are based on their individual member data

Actuarial Jargons and Definitions

Actuarial Jargons and Definitions

Present Value of Projected Benefit

- Discounted value of all benefits accrued-to-date plus expected to be earned after the valuation date
- Expressed another way, it is the value that would have to be invested on the valuation date so that the amount invested plus investment earnings would provide sufficient assets to pay all projected benefits and expenses when due.

Normal Cost

- Value of benefit expected to be earned in the upcoming year
- The portion of the Actuarial Present Value of Future Benefits and expenses allocated to a valuation year by the Actuarial Cost Method.

Actuarial Accrued Liability (AAL)

- Discounted value of benefits accrued-to-date only
- To actives, the equivalent of the accumulated Normal Costs allocated to the years before the valuation date
- To pensioners and beneficiaries, AAL is the sum takes account of life expectancies appropriate to the ages of the annuitant

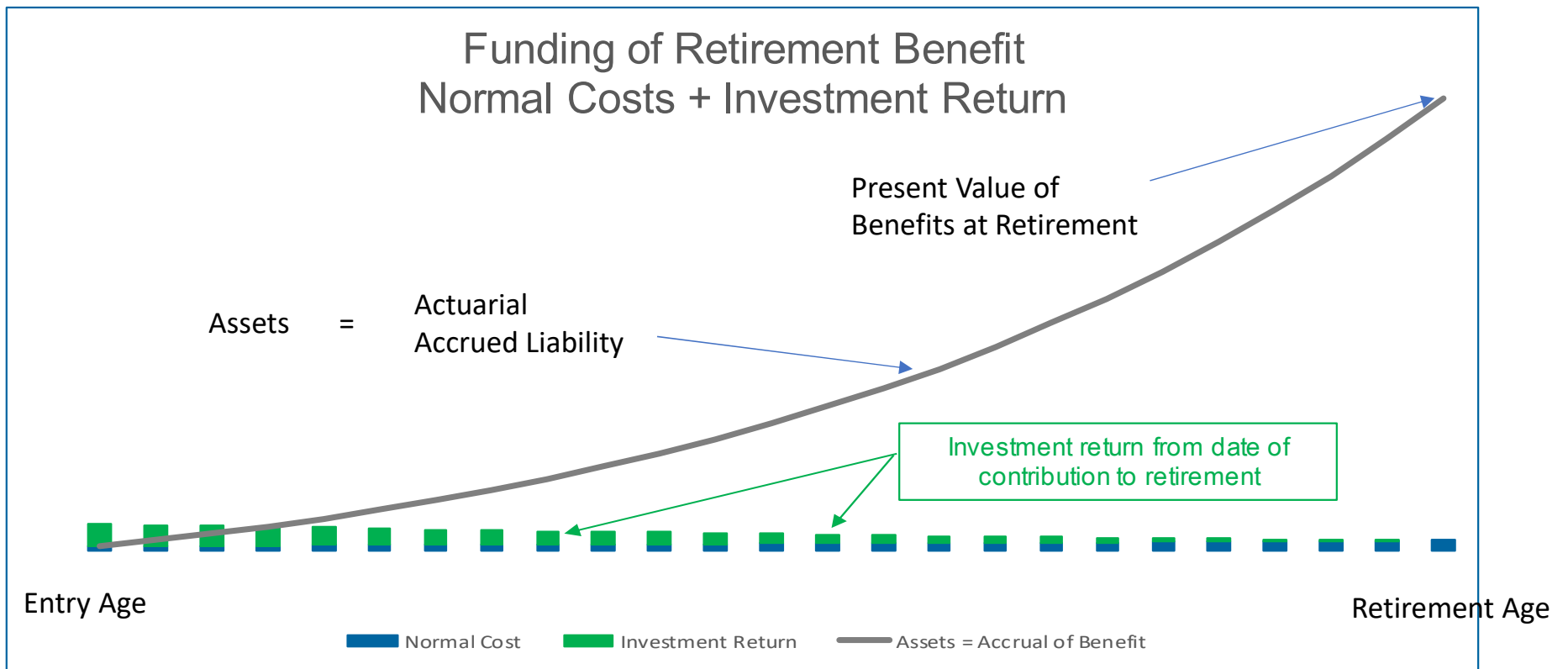
Unfunded Accrued Liability

- Accrued liability more than allocated assets in pooled plan

Actuarial Jargons and Definitions (cont.)

- Gain/(Loss)
 - When actual experience different than expected after actual measurement
- Plan's Share of Pool's Market Value of Asset
 - Allocated Asset Value = Accrued Liability minus Unfunded Liability. It is used only to allocate investment gain/(loss)

Actuarial Jargons and Definitions – Illustration



2019 Actuarial Report Highlights - ACMAD

Highlights of 2019 Valuation Results

- Annual Required Contributions for FY 2021-22
- Funded Status as of June 30, 2019
- Why did my required contributions change?
- Schedule of Amortization Bases
- Projected Required Contributions
- PEPRAs members
- What additional information is available in the reports?

Annual required contributions

- Employer Contribution comprised of 2 components
 1. Normal Cost Rate (% of Payroll)
 2. UAL Dollar Payment

- Annual UAL Prepayment Option
 1. Only for UAL Dollar Payment component
 2. Discount of a half year of interest
 3. Normal Cost Rate must be paid regularly throughout the year

Annual Required Contributions FY2021-22

2019 Valuation Report page 4

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2018	June 30, 2019
Reported Payroll	\$1,100,635	\$1,139,768
Projected Payroll for Contribution Purposes	\$1,193,957	\$1,236,408
Number of Members		
Active	10	10
Transferred	3	3
Separated	5	4
Retired	20	19

Development of Normal Cost as a Percentage of Payroll¹

	Fiscal Year 2020-21	Fiscal Year 2021-22
Base Total Normal Cost for Formula	17.392%	17.25%
Surcharge for Class 1 Benefits ²		
a) FAC 1	0.547%	0.54%
b) PRSA	0.715%	0.72%
Phase out of Normal Cost Difference ³	0.000%	0.00%
Plan's Total Normal Cost	18.654%	18.51%
Formula's Expected Employee Contribution Rate	6.908%	6.91%
Employer Normal Cost Rate	11.746%	11.60%
Projected Payroll for the Contribution Fiscal Year	\$1,193,957	\$1,236,408

Estimated Employer Contributions Based on Projected Payroll

Plan's Estimated Employer Normal Cost	\$140,242	\$143,423
Plan's Payment on Amortization Bases ⁴	223,400	267,426
% of Projected Payroll (illustrative only)	18.711%	21.63%
Estimated Total Employer Contribution	\$363,642	\$410,849
% of Projected Payroll (illustrative only)	30.457%	33.23%

Funded Status as of June 30, 2019

Plan's Funded Status

	June 30, 2018	June 30, 2019
1. Present Value of Projected Benefits (PVB)	\$15,471,777	\$15,650,332
2. Entry Age Normal Accrued Liability (AL)	13,785,793	13,968,713
3. Plan's Market Value of Assets (MVA)	10,392,461	10,373,669
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	3,393,332	3,595,044
5. Funded Ratio [(3) / (2)]	75.4%	74.3%

- Funded Ratio measures a plan's funding progress if it deviate from it's trajectory to PVB. Reasons are due to gain/loss, assumption change or plan amendment.
- Pooled plan's market value of assets is an allocated amount = (Accrued Liability – UAL)
- June 30, 2019 results does not include gains/losses in FY2019/20 and on.

Why did my required contributions change?

Gains/Losses

- Allocation of Plan's Share of Pool's (Gain)/Loss
- Gain/Loss Analysis performed for the entire pool
- Investment (Gain)/Loss is allocated based on projected MVA as of valuation date
- Non-investment (Gain)/Loss is allocated based on Plan's accrued liability as of valuation date
- Appears in Section 2 Reports
 - Available on CalPERS website www.calpers.ca.gov Forms & Publications



Section 2

ACTUARIAL VALUATION as of June 30, 2016 for CalPERS

MISCELLANEOUS RISK POOL

**REQUIRED CONTRIBUTIONS
FOR FISCAL YEAR
July 1, 2018 – June 30, 2019**

Why did my required contributions change?

Assumption Changes

- On December 21, 2016 the CalPERS Board adopted a 7% discount rate with a 3-year phase-in
 - 7.375% to be used 6/30/2016
 - 7.25% to be used 6/30/2017
 - **7.00% to be used 6/30/2018**
- Affects all non-pooled and pooled actuarial valuations
- Lower discount rates result in higher accrued liabilities and normal costs
- Each required additional payments are phased-in 5 years
- Full impact of 7.375% to 7.00% discount rate **takes 7 years from 2016 to fully phase-in**

Schedule of Amortization Bases

Page 11 of the Report

Reason for Base	Date Est.	Ramp Level 2021-22	Ramp Shape	Escalation Rate	Amort. Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Minimum Required Payment 2021-22
Share of Pre-2013 Pool UAL	6/30/13	No Ramp		2.75%	16	725,721	58,264	716,253	59,101	705,256	60,727
Non-Investment (Gain)/Loss	6/30/13	100%	Up/Down	2.75%	24	(13,510)	(906)	(13,519)	(917)	(13,517)	(942)
Investment (Gain)/Loss	6/30/13	100%	Up/Down	2.75%	24	1,405,282	94,262	1,406,146	95,389	1,405,905	98,012
Non-Investment (Gain)/Loss	6/30/14	100%	Up/Down	2.75%	25	1,157	61	1,175	78	1,177	80
Investment (Gain)/Loss	6/30/14	100%	Up/Down	2.75%	25	(1,076,045)	(57,119)	(1,092,284)	(72,229)	(1,094,030)	(74,216)
Assumption Change	6/30/14	100%	Up/Down	2.75%	15	648,575	48,237	644,079	61,245	625,812	62,929
Non-Investment (Gain)/Loss	6/30/15	100%	Up/Down	2.75%	26	(52,392)	(2,091)	(53,896)	(2,819)	(54,753)	(3,621)
Investment (Gain)/Loss	6/30/15	100%	Up/Down	2.75%	26	652,849	26,054	671,598	35,127	682,274	45,117
Non-Investment (Gain)/Loss	6/30/16	80%	Up/Down	2.75%	27	(94,720)	(2,559)	(98,703)	(3,879)	(101,600)	(5,314)
Investment (Gain)/Loss	6/30/16	80%	Up/Down	2.75%	27	772,828	20,878	805,330	31,648	828,966	43,358
Assumption Change	6/30/16	80%	Up/Down	2.75%	17	232,471	8,581	239,868	13,060	243,149	17,892
Non-Investment (Gain)/Loss	6/30/17	60%	Up/Down	2.75%	28	(19,759)	(275)	(20,858)	(554)	(21,745)	(855)
Investment (Gain)/Loss	6/30/17	60%	Up/Down	2.75%	28	(392,719)	(5,456)	(414,566)	(11,020)	(432,186)	(16,984)
Assumption Change	6/30/17	60%	Up/Down	2.75%	18	257,123	4,857	270,097	9,849	278,816	15,180
Non-Investment (Gain)/Loss	6/30/18	40%	Up/Down	2.75%	29	56,104	0	60,031	820	63,385	1,685
Investment (Gain)/Loss	6/30/18	40%	Up/Down	2.75%	29	(114,836)	0	(122,875)	(1,678)	(129,741)	(3,449)
Method Change	6/30/18	40%	Up/Down	2.75%	19	109,735	(528)	117,963	2,199	123,946	4,520
Assumption Change	6/30/18	40%	Up/Down	2.75%	19	392,303	(7,981)	428,020	7,980	449,727	16,399
Non-Investment (Gain)/Loss	6/30/19	No Ramp		0.00%	20	53,907	0	57,680	0	61,718	5,632
Investment (Gain)/Loss	6/30/19	20%	Up Only	0.00%	20	50,970	0	54,538	0	58,356	1,276
Total						3,595,044	184,279	3,656,077	223,400	3,680,915	267,426

Projected Required Contributions

	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2019-20)				
Fiscal Year	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Normal Cost %	11.60%	11.6%	11.6%	11.6%	11.6%	11.6%
UAL Payment	\$267,426	\$299,000	\$318,000	\$338,000	\$348,000	\$357,000

- Assumes 7.00% expected investment return for FY2019-20 and thereafter
- Does not include demographic gains or losses after 6/30/19
- Investment rate of return for FY19/20 was 4.70%. Hence, a loss of 2.30% has not been factored into this projection.
- Since July 1, 2020, the Investment rate of return for FY20/21 is approximately 5.5% ending in the week of August 21, 2020.

Pooled Plans – PEPRA Members

- Separate report for PEPRA members
- Separate contributions for pooled PEPRA members

	Fiscal Year 2020-21	Fiscal Year 2021-22
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	14.482%	14.34%
Surcharge for Class 1 Benefits ²		
a) PRSA	0.642%	0.64%
Phase out of Normal Cost Difference ³	0.000%	0.00%
Plan's Total Normal Cost	15.124%	14.98%
Plan's Employee Contribution Rate ⁴	7.250%	7.25%
Employer Normal Cost Rate	7.874%	7.73%
 Projected Payroll for the Contribution Fiscal Year	 \$625,929	 \$723,140
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$49,286	\$55,899
Plan's Payment on Amortization Bases ⁵	1,650	2,637
% of Projected Payroll (illustrative only)	0.264%	0.36%
 Estimated Total Employer Contribution	 \$50,936	 \$58,536
% of Projected Payroll (illustrative only)	8.138%	8.09%

Pooled Plans – Classic & PEPRA Members as of June 30, 2019

Participants	Classic	PEPRA	Total
Actives	10	8	18
Transferred	3	0	3
Terminated	4	0	4
Retired	<u>19</u>	<u>0</u>	<u>19</u>
Total	36	8	44

Entry Age Normal Accrued Liability	Classic	PEPRA	Total
Actives	\$4,116,000	\$423,000	\$4,539,000
Transferred	492,000	0	492,000
Terminated	305,000	0	305,000
Retired	<u>9,056,000</u>	<u>0</u>	<u>9,056,000</u>
Total	\$13,969,000	\$423,000	\$14,392,000

Pooled Plans – Classic & PEPRA Members as of June 30, 2019

Entry Age Normal Accrued Liability	Classic	PEPRA	Total
Entry Age Normal Accrued Liability	\$13,969,000	\$423,000	\$14,392,000
Plan's Share of Assets*	10,374,000	388,000	10,762,000
Funded %	74.3%	91.7%	74.8%
Unfunded Liability	<u>\$3,595,000</u>	<u>\$35,000</u>	<u>\$3,630,000</u>

* Exclude any 115 Trust assets funded outside CalPERS' PERF

Other Changes since last valuation

- Effective for June 30, 2019 valuation
 - New Amortization Policy
 - First affects FY 2021-22 rates for public agencies
 - Gain/Loss amortized over 20 years,
 - with phase-in ramp for investment gain/loss
 - without phase-in for non-investment gain/loss
 - Prospective only (existing bases not affected)

Managing Unfunded Accrued Liability

Amortization schedule and alternatives

- Schedule of Required UAL Amortization Payments
- Fresh Start Alternatives
 - Predicable annual payments
 - Pay off UAL more rapidly using shorter amortization
- Offset charge bases with credit bases that produce interest savings

Amortization Schedule and Alternatives

Date	Current Amortization Schedule		Alternate Schedules			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2021	3,680,915	267,426	3,680,914	390,701	3,680,914	506,647
6/30/2022	3,661,953	299,165	3,534,434	390,701	3,414,498	506,647
6/30/2023	3,608,832	317,619	3,377,700	390,701	3,129,433	506,646
6/30/2024	3,532,899	337,759	3,209,995	390,701	2,824,415	506,647
6/30/2025	3,430,822	348,028	3,030,550	390,701	2,498,044	506,646
6/30/2026	3,310,978	357,269	2,838,544	390,702	2,148,828	506,646
6/30/2027	3,173,185	366,761	2,633,097	390,701	1,775,167	506,646
6/30/2028	3,015,926	376,518	2,413,270	390,702	1,375,350	506,647
6/30/2029	2,837,567	386,543	2,178,054	390,702	947,545	506,647
6/30/2030	2,636,353	396,840	1,926,372	390,701	489,793	506,646
6/30/2031	2,410,403	407,424	1,657,074	390,702		
6/30/2032	2,157,688	401,338	1,368,924	390,702		
6/30/2033	1,893,578	394,615	1,060,603	390,701		
6/30/2034	1,617,935	380,864	730,701	390,701		
6/30/2035	1,337,221	358,670	377,706	390,702		
6/30/2036	1,059,815	319,263				
6/30/2037	803,754	203,123				
6/30/2038	649,905	176,668				
6/30/2039	512,651	155,905				
6/30/2040	387,266	142,352				
6/30/2041	267,125	100,524				
6/30/2042	181,842	95,182				
6/30/2043	96,114	74,393				
6/30/2044	25,888	26,779				
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
6/30/2050						
Total		6,691,028		5,860,521		5,066,465
Interest Paid		3,010,113		2,179,607		1,385,551
Estimated Savings				830,506		1,624,562

Managing Unfunded Accrued Liability

- Tools

How much will I save with my ADP?

- Excel tool to estimate **interest savings** for Additional Discretionary Payments (ADP) and Fresh Starts
- Provides projections on funded% and targeted funded% via ADPs.
- Instructional Video
 - <https://youtu.be/2eas7r6VYTw>
- Contact your actuary if you are interested in this tool
- Side-Funding
 - Use of 115 Trust to prefund employer contributions

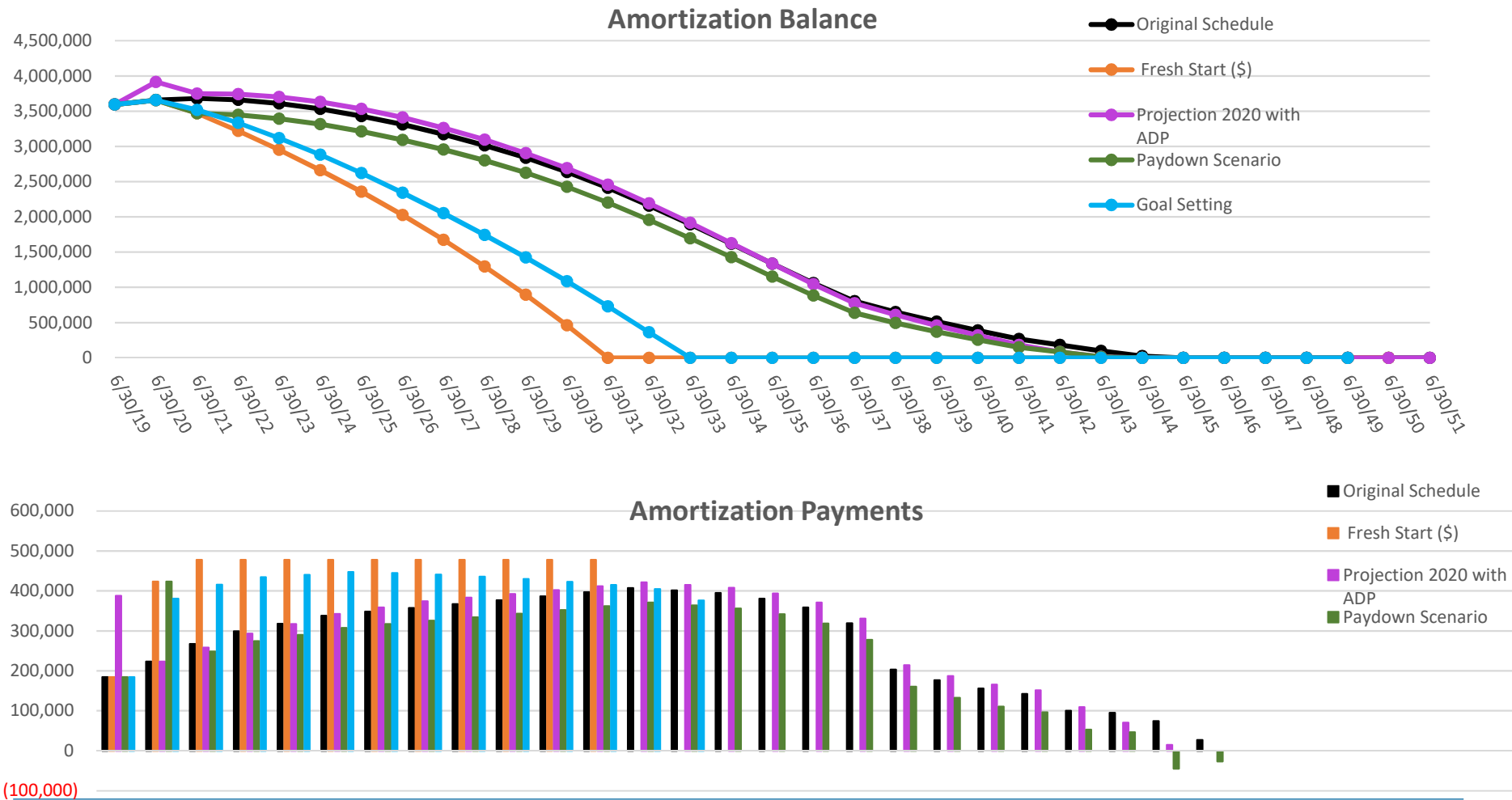
Pension Outlook

- Robust online projection tool with various ADPs, future contribution rates, stress testing etc.
- Will be available for Pooled plans in Sept. 2020. Details will follow

Options to paydown UAL

1. ADP \$200K in FY20-21, Fresh Start 10 years
2. ADP \$200K in FY20-21, original schedules
3. Targeted funding – 100% funded in 12 years
 - ADP of \$157,500 in FY20-21, then \$154,900 annually
4. Projections and \$200K ADP in FY20-21

Options to paydown UAL



Pension Risk Assessments

Discount Rate Risk

Sensitivity to the Real Rate of Return Assumption

As of June 30, 2019	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	2.5%	2.5%	2.5%
Real Rate of Return	3.5%	4.5%	5.5%
a) Total Normal Cost	23.07%	18.51%	15.02%
b) Accrued Liability	\$15,748,956	\$13,968,713	\$12,485,472
c) Market Value of Assets	\$10,373,669	\$10,373,669	\$10,373,669
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$5,375,287	\$3,595,044	\$2,111,803
e) Funded Status	65.9%	74.3%	83.1%

A 1.00% change in discount rate would +- (\$1.5M - 1.8M) unfunded liability to UAL as of June 30, 2019.

Investment Return Risk

Assumed Annual Return From 2019-20 through 2022-23	Projected Employer Contributions			
	2022-23	2023-24	2024-25	2025-26
1.0%				
Normal Cost	11.6%	11.6%	11.6%	11.6%
UAL Contribution	\$315,000	\$364,000	\$432,000	\$505,000
4.0%				
Normal Cost	11.6%	11.6%	11.6%	11.6%
UAL Contribution	\$307,000	\$341,000	\$386,000	\$429,000
7.0%				
Normal Cost	11.6%	11.6%	11.6%	11.6%
UAL Contribution	\$299,000	\$318,000	\$338,000	\$348,000
9.0%				
Normal Cost	11.8%	12.1%	12.3%	12.5%
UAL Contribution	\$295,000	\$306,000	\$315,000	\$309,000
12.0%				
Normal Cost	11.8%	12.1%	12.3%	12.5%
UAL Contribution	\$287,000	\$282,000	\$264,000	\$221,000

These projections reflect the impact of the CalPERS risk mitigation policy, which reduces the discount rate when investment returns exceed specified trigger points.

These alternate investment were chosen based on stochastic analysis performed over the four year period ending June 30, 2023. Annual return chosen above approximate the 5th, 25th, 50th, 75th and 95th percentiles of 5,000 forecasting outcomes.

Plan Termination Risk

- Additional information – page 21 of Report

Hypothetical Termination Liability

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.25%	Funded Status	Unfunded Termination Liability @ 3.25%
\$10,373,669	\$27,084,598	38.3%	\$16,710,929	\$21,947,159	47.3%	\$11,573,490

- 2 discount rate scenarios
 - Prevailing Treasury Bond rates
- Unfunded Term Liability = Hypothetical Term Liability less Market Value of Assets
- Highly sensitive to the short term treasury rate

CalPERS Education Forum

21st Annual CalPERS Educational Forum

October 14 – 15, 2020 Online

Visit CalPERS website (www.calpers.ca.gov) and scroll down to Events

Online Educational Forum

Looking to enhance your CalPERS knowledge? Join us for the 21st Annual Educational Forum, taking place this year online, October 14-15, 2020. This two-day event will feature CalPERS leaders along with speakers you've come to rely on for important annual updates.

We've planned an interactive experience that'll connect you to CalPERS experts and fellow colleagues in our online format including:

- Live general sessions
- Spotlight on Excellence Award ceremony
- Enhanced education to address financial, human resources, and reporting responsibilities
- One-on-one consultations with CalPERS experts
- Virtual exhibit booths with live chat features

If you have questions about the event or would like to be added to our email list, [contact us](#).

Connect With Us

Get the latest forum updates by following us on social media and using the hashtag #CalPERSEdF.



Key Takeaways

- ✓ Contribution Requirements for FY 2020-21
- ✓ Funded Status of the Plans
- ✓ 5-Year Contribution Projections
- ✓ Alternatives for proactively managing Unfunded Accrued Liabilities
- ✓ Attend CalPERS Educational Forum & meet your actuary



CalPERS

Alameda County Mosquito Abatement District

September 2020

Discussions / Q&A



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2020

Miscellaneous Plan of the Alameda County Mosquito Abatement District

(CalPERS ID: 5854416969)

Annual Valuation Report as of June 30, 2019

Dear Employer,

Attached to this letter, you will find the June 30, 2019 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2021-22.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2019.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2019 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 1, 2020.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions, before any cost sharing, for fiscal year 2021-22 along with estimates of the required contributions for fiscal year 2022-23. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2021-22	11.60%	\$267,426
<i>Projected Results</i>		
2022-23	11.6%	\$299,000

The actual investment return for fiscal year 2019-20 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2019-20 differs from 7.00%, the actual contribution requirements for fiscal year 2022-23 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2026-27.

Changes from Previous Year's Valuation

The CalPERS Board of Administration has adopted a new amortization policy effective with the June 30, 2019 actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a 5-year ramp-up and ramp-down on Unfunded Accrued Liability (UAL) bases attributable to assumption and method changes and non-investment gains/losses. The new policy does not utilize a 5-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Actuarial Methods and Assumptions." The effects of the changes on the required contributions are included in the "Reconciliation of Required Employer Contributions" section.

Questions

We understand that you might have some questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 1, 2020 to contact us with actuarial questions. If you have other questions, you may call the Customer Contact Center at (888)-CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary



**Actuarial Valuation
as of June 30, 2019**

**for the
Miscellaneous Plan
of the
Alameda County Mosquito Abatement
District
(CalPERS ID: 5854416969)**

**Required Contributions
for Fiscal Year
July 1, 2021 - June 30, 2022**

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Section 1 – Plan Specific Information

Section 2 – Risk Pool Actuarial Valuation Information

Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information
for the
Miscellaneous Plan
of the
Alameda County Mosquito Abatement
District**

**(CalPERS ID: 5854416969)
(Valuation Rate Plan ID: 111)**

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Actuarial Certification

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2019 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2019 provided by employers participating in the Miscellaneous Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuaries have certified that, in their opinion, the valuation of the risk pool containing your Miscellaneous Plan has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that the Unfunded Accrued Liability amortization bases as of June 30, 2019 and employer contribution as of July 1, 2021 have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



EDDIE W. LEE, ASA, EA, FCA, MAAA
Senior Pension Actuary, CalPERS

Highlights and Executive Summary

- **Introduction**
- **Purpose of Section 1**
- **Required Employer Contributions**
- **Additional Discretionary Employer Contributions**
- **Plan's Funded Status**
- **Projected Employer Contributions**
- **Cost**
- **Changes Since the Prior Year's Valuation**
- **Subsequent Events**

Introduction

This report presents the results of the June 30, 2019 actuarial valuation of the Miscellaneous Plan of the Alameda County Mosquito Abatement District of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for fiscal year 2021-22.

Purpose of Section 1

This Section 1 report for the Miscellaneous Plan of the Alameda County Mosquito Abatement District of CalPERS was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2019;
- Determine the minimum required employer contribution for this plan for the fiscal year July 1, 2021 through June 30, 2022; and
- Provide actuarial information as of June 30, 2019 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the recommendations of Actuarial Standards of Practice No. 51 and recommended by the California Actuarial Advisory Panel (CAAP) in the Model Disclosure Elements document:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0% and 8.0%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.

Required Employer Contributions

	Fiscal Year
Required Employer Contributions	2021-22
Employer Normal Cost Rate	11.60%
<i>Plus, Either</i>	
1) Monthly Employer Dollar UAL Payment	\$22,285.50
<i>Or</i>	
2) Annual UAL Prepayment Option*	\$258,530
<i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i>	
<i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i>	
<i>In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.</i>	

	Fiscal Year	Fiscal Year
	2020-21	2021-22
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	17.392%	17.25%
Surcharge for Class 1 Benefits ²		
a) FAC 1	0.547%	0.54%
b) PRSA	0.715%	0.72%
Phase out of Normal Cost Difference ³	<u>0.000%</u>	<u>0.00%</u>
Plan's Total Normal Cost	18.654%	18.51%
Formula's Expected Employee Contribution Rate	<u>6.908%</u>	<u>6.91%</u>
Employer Normal Cost Rate	11.746%	11.60%
Projected Payroll for the Contribution Fiscal Year	\$1,193,957	\$1,236,408
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$140,242	\$143,423
Plan's Payment on Amortization Bases ⁴	223,400	267,426
% of Projected Payroll (illustrative only)	18.711%	21.63%
Estimated Total Employer Contribution	\$363,642	\$410,849
% of Projected Payroll (illustrative only)	30.457%	33.23%

¹ The results shown for fiscal year 2020-21 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after April 30, 2019.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five-year period. The phase out of normal cost difference is 100% for the first year of pooling and is incrementally reduced by 20% of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ See Schedule of Plan's Amortization Bases.

Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for the 2021-22 fiscal year is \$267,426. CalPERS allows employers to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Employers can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during fiscal year 2021-22 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

If you are considering making an ADP, please contact your actuary for additional information.

Minimum Required Employer Contribution for Fiscal Year 2021-22

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$143,423	\$267,426	\$0	\$267,426	\$410,849

Alternative Fiscal Year 2021-22 Employer Contributions for Greater UAL Reduction

Funding Target	Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
20 years	\$143,423	\$267,426	\$68,469	\$335,895	\$479,318
15 years	\$143,423	\$267,426	\$123,275	\$390,701	\$534,124
10 years	\$143,423	\$267,426	\$239,221	\$506,647	\$650,070
5 years	\$143,423	\$267,426	\$600,453	\$867,879	\$1,011,302

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected Unfunded Accrued Liability as of June 30, 2021 as determined in the June 30, 2019 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Plan's Funded Status

	June 30, 2018	June 30, 2019
1. Present Value of Projected Benefits (PVB)	\$15,471,777	\$15,650,332
2. Entry Age Normal Accrued Liability (AL)	13,785,793	13,968,713
3. Plan's Market Value of Assets (MVA)	10,392,461	10,373,669
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	3,393,332	3,595,044
5. Funded Ratio [(3) / (2)]	75.4%	74.3%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. As of the preparation date of this report, the year to date return for the 2019-20 fiscal year was well below the 7% assumed return. Actual contribution rates during this projection period could be significantly higher than the projection shown below.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2019-20)				
	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Normal Cost %	11.60%	11.6%	11.6%	11.6%	11.6%	11.6%
UAL Payment	\$267,426	\$299,000	\$318,000	\$338,000	\$348,000	\$357,000

For some sources of UAL, the change in UAL is amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large increase in UAL, the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

Cost

Actuarial Determination of Pension Plan Cost

Contributions to fund the pension plan are comprised of two components:

- The Normal Cost, expressed as a percentage of total active payroll
- The Amortization of the Unfunded Accrued Liability (UAL), expressed as a dollar amount

For fiscal years prior to FY 2016-17, the Amortization of UAL component was expressed as a percentage of total active payroll. Starting with FY 2016-17, the Amortization of UAL component was expressed as a dollar amount and invoiced on a monthly basis. There continues to be an option to prepay this amount during July of each fiscal year.

The Normal Cost component will continue to be expressed as a percentage of active payroll with employer and employee contributions payable as part of the regular payroll reporting process.

The determination of both components requires complex actuarial calculations. The calculations are based on a set of actuarial assumptions which can be divided into two categories:

- Demographic assumptions (e.g., mortality rates, retirement rates, employment termination rates, disability rates)
- Economic assumptions (e.g., future investment earnings, inflation, salary growth rates)

These assumptions reflect CalPERS' best estimate of future experience of the plan and are long term in nature. We recognize that all assumptions will not be realized in any given year. For example, the investment earnings at CalPERS have averaged 5.8% over the 20 years ending June 30, 2019, yet individual fiscal year returns have ranged from -23.6% to +20.7%. In addition, CalPERS reviews all actuarial assumptions by conducting in-depth experience studies every four years, with the most recent experience study completed in 2017.

Changes Since the Prior Year's Valuation

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation following the effective date of the legislation. Voluntary benefit changes by plan amendment are generally included in the first valuation that is prepared after the amendment becomes effective, even if the valuation date is prior to the effective date of the amendment.

This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B for a summary of the plan provisions used in this valuation. The effect of any mandated benefit changes or plan amendments on the unfunded liability is shown in the "(Gain)/Loss Analysis" and the effect on the employer contribution is shown in the "Reconciliation of Required Employer Contributions." It should be noted that no change in liability or contribution is shown for any plan changes which were already included in the prior year's valuation.

Actuarial Methods and Assumptions

The CalPERS Board of Administration adopted a new amortization policy effective with this actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a 5-year ramp-up and ramp-down on UAL bases attributable to assumption and method changes and non-investment gains/losses. The new policy also does not utilize a 5-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019.

For inactive employers, the new amortization policy imposes a maximum amortization period of 15 years for all unfunded accrued liabilities effective June 30, 2017. Furthermore, the plan actuary has the ability to shorten the amortization period on any valuation date based on the life expectancy of plan members and projected cash flow needs to the plan.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2019. Changes in the value of assets subsequent to that date are not reflected. Investment returns below the assumed rate of return will increase future required contributions while investment returns above the assumed rate of return will decrease future required contributions.

The projected employer contributions on Page 6 are calculated under the assumption that the discount rate remains at 7.0% going forward and that the realized rate of return on assets for fiscal year 2019-20 is 7.0%.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2020. Any subsequent changes or actions are not reflected.

Assets and Liabilities

- **Breakdown of Entry Age Normal Accrued Liability**
- **Allocation of Plan's Share of Pool's Experience/Assumption Change**
- **Development of Plan's Share of Pool's Market Value of Assets**
- **Schedule of Plan's Amortization Bases**
- **Amortization Schedule and Alternatives**
- **Employer Contribution History**
- **Funding History**

Breakdown of Entry Age Normal Accrued Liability

Active Members	\$4,115,598
Transferred Members	491,680
Terminated Members	305,288
Members and Beneficiaries Receiving Payments	9,056,147
Total	\$13,968,713

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$13,968,713
2. Projected UAL balance at 6/30/2019	3,490,167
3. Pool's Accrued Liability ¹	18,394,114,919
4. Sum of Pool's Individual Plan UAL Balances at 6/30/2019 ¹	4,268,374,183
5. Pool's 2018/19 Investment (Gain)/Loss ¹	68,711,010
6. Pool's 2018/19 Non-Investment (Gain)/Loss ¹	70,985,020
7. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (2)] \div [(3) - (4)] \times (5)$	50,970
8. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (3) \times (6)$	53,907
9. Plan's New (Gain)/Loss as of 6/30/2019: $(7) + (8)$	104,877
10. Other Changes in the UAL ²	0

¹ Does not include plans that transferred to Pool on the valuation date.

² May include Golden Handshakes, Service Purchases, etc. See Schedule of Plan's Amortization Bases for details.

Development of the Plan's Share of Pool's Market Value of Assets

11. Plan's UAL: $(2) + (9) + (10)$	\$3,595,044
12. Plan's Share of Pool's MVA: $(1) - (11)$	\$10,373,669

Schedule of Plan's Amortization Bases

Note that there is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2019.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: fiscal year 2021-22.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for a fiscal year is equal to the Expected Employer Contribution for the fiscal year minus the Expected Normal Cost for the year. The Employer Contribution for the first fiscal year is determined by the actuarial valuation two years ago and the contribution for the second year is from the actuarial valuation one year ago. Additional discretionary payments are reflected in the Expected Payments column in the fiscal year they were made by the agency.

Reason for Base	Date Est.	Ramp Level 2021-22	Ramp Shape	Escala-tion Rate	Amort. Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Minimum Required Payment 2021-22
Share of Pre-2013 Pool UAL	6/30/13	No Ramp		2.75%	16	725,721	58,264	716,253	59,101	705,256	60,727
Non-Investment (Gain)/Loss	6/30/13	100%	Up/Down	2.75%	24	(13,510)	(906)	(13,519)	(917)	(13,517)	(942)
Investment (Gain)/Loss	6/30/13	100%	Up/Down	2.75%	24	1,405,282	94,262	1,406,146	95,389	1,405,905	98,012
Non-Investment (Gain)/Loss	6/30/14	100%	Up/Down	2.75%	25	1,157	61	1,175	78	1,177	80
Investment (Gain)/Loss	6/30/14	100%	Up/Down	2.75%	25	(1,076,045)	(57,119)	(1,092,284)	(72,229)	(1,094,030)	(74,216)
Assumption Change	6/30/14	100%	Up/Down	2.75%	15	648,575	48,237	644,079	61,245	625,812	62,929
Non-Investment (Gain)/Loss	6/30/15	100%	Up/Down	2.75%	26	(52,392)	(2,091)	(53,896)	(2,819)	(54,753)	(3,621)
Investment (Gain)/Loss	6/30/15	100%	Up/Down	2.75%	26	652,849	26,054	671,598	35,127	682,274	45,117
Non-Investment (Gain)/Loss	6/30/16	80%	Up/Down	2.75%	27	(94,720)	(2,559)	(98,703)	(3,879)	(101,600)	(5,314)
Investment (Gain)/Loss	6/30/16	80%	Up/Down	2.75%	27	772,828	20,878	805,330	31,648	828,966	43,358
Assumption Change	6/30/16	80%	Up/Down	2.75%	17	232,471	8,581	239,868	13,060	243,149	17,892
Non-Investment (Gain)/Loss	6/30/17	60%	Up/Down	2.75%	28	(19,759)	(275)	(20,858)	(554)	(21,745)	(855)
Investment (Gain)/Loss	6/30/17	60%	Up/Down	2.75%	28	(392,719)	(5,456)	(414,566)	(11,020)	(432,186)	(16,984)
Assumption Change	6/30/17	60%	Up/Down	2.75%	18	257,123	4,857	270,097	9,849	278,816	15,180
Non-Investment (Gain)/Loss	6/30/18	40%	Up/Down	2.75%	29	56,104	0	60,031	820	63,385	1,685
Investment (Gain)/Loss	6/30/18	40%	Up/Down	2.75%	29	(114,836)	0	(122,875)	(1,678)	(129,741)	(3,449)
Method Change	6/30/18	40%	Up/Down	2.75%	19	109,735	(528)	117,963	2,199	123,946	4,520

Schedule of Plan's Amortization Bases (continued)

Reason for Base	Date Est.	Ramp Level 2021-22	Ramp Shape	Escala-tion Rate	Amort. Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Minimum Required Payment 2021-22
Assumption Change	6/30/18	40%	Up/Down	2.75%	19	392,303	(7,981)	428,020	7,980	449,727	16,399
Non-Investment (Gain)/Loss	6/30/19	No Ramp		0.00%	20	53,907	0	57,680	0	61,718	5,632
Investment (Gain)/Loss	6/30/19	20%	Up Only	0.00%	20	50,970	0	54,538	0	58,356	1,276
Total						3,595,044	184,279	3,656,077	223,400	3,680,915	267,426

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in "Allocation of Plan's Share of Pool's Experience/Assumption Change" earlier in this section. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to the CalPERS amortization policy. Many agencies have expressed interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule.

The Current Amortization Schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy.

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2021	3,680,915	267,426	3,680,914	390,701	3,680,914	506,647
6/30/2022	3,661,953	299,165	3,534,434	390,701	3,414,498	506,647
6/30/2023	3,608,832	317,619	3,377,700	390,701	3,129,433	506,646
6/30/2024	3,532,899	337,759	3,209,995	390,701	2,824,415	506,647
6/30/2025	3,430,822	348,028	3,030,550	390,701	2,498,044	506,646
6/30/2026	3,310,978	357,269	2,838,544	390,702	2,148,828	506,646
6/30/2027	3,173,185	366,761	2,633,097	390,701	1,775,167	506,646
6/30/2028	3,015,926	376,518	2,413,270	390,702	1,375,350	506,647
6/30/2029	2,837,567	386,543	2,178,054	390,702	947,545	506,647
6/30/2030	2,636,353	396,840	1,926,372	390,701	489,793	506,646
6/30/2031	2,410,403	407,424	1,657,074	390,702		
6/30/2032	2,157,688	401,338	1,368,924	390,702		
6/30/2033	1,893,578	394,615	1,060,603	390,701		
6/30/2034	1,617,935	380,864	730,701	390,701		
6/30/2035	1,337,221	358,670	377,706	390,702		
6/30/2036	1,059,815	319,263				
6/30/2037	803,754	203,123				
6/30/2038	649,905	176,668				
6/30/2039	512,651	155,905				
6/30/2040	387,266	142,352				
6/30/2041	267,125	100,524				
6/30/2042	181,842	95,182				
6/30/2043	96,114	74,393				
6/30/2044	25,888	26,779				
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
6/30/2050						
Total		6,691,028		5,860,521		5,066,465
Interest Paid		3,010,113		2,179,607		1,385,551
Estimated Savings				830,506		1,624,562

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	9.558%	\$101,476
2017 - 18	9.599%	127,933
2018 - 19	10.152%	151,625
2019 - 20	10.868%	192,789
2020 - 21	11.746%	223,400
2021 - 22	11.60%	267,426

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2011	\$9,172,069	\$6,748,372	\$2,423,697	73.6%	\$1,248,836
06/30/2012	9,670,474	6,805,117	2,865,357	70.4%	1,377,265
06/30/2013	10,241,401	8,323,145	1,918,256	81.3%	1,249,694
06/30/2014	11,279,511	9,569,301	1,710,210	84.8%	1,363,267
06/30/2015	11,663,490	9,392,360	2,271,130	80.5%	897,921
06/30/2016	12,080,425	9,177,513	2,902,912	76.0%	986,978
06/30/2017	12,861,499	9,978,719	2,882,780	77.6%	955,435
06/30/2018	13,785,793	10,392,461	3,393,332	75.4%	1,100,635
06/30/2019	13,968,713	10,373,669	3,595,044	74.3%	1,139,768

Risk Analysis

- **Future Investment Return Scenarios**
- **Discount Rate Sensitivity**
- **Mortality Rate Sensitivity**
- **Maturity Measures**
- **Maturity Measures History**
- **Hypothetical Termination Liability**

Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2019-20, 2020-21, 2021-22 and 2022-23). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

For fiscal years 2019-20, 2020-21, 2021-22, and 2022-23, each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are 1.0%, 4.0%, 7.0%, 9.0% and 12.0%.

These alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four-year period ending June 30, 2023. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced five thousand stochastic outcomes for this period based on the most recently completed Asset Liability Management process. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all the 4-year outcomes generated in the stochastic analysis, approximately 25% had an average annual return of 4.0% or less.

Required contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 1.0% or greater than 12.0% over this four-year period, the likelihood of a single investment return less than 1.0% or greater than 12.0% in any given year is much greater.

Assumed Annual Return From 2019-20 through 2022-23	Projected Employer Contributions			
	2022-23	2023-24	2024-25	2025-26
1.0%				
Normal Cost	11.6%	11.6%	11.6%	11.6%
UAL Contribution	\$315,000	\$364,000	\$432,000	\$505,000
4.0%				
Normal Cost	11.6%	11.6%	11.6%	11.6%
UAL Contribution	\$307,000	\$341,000	\$386,000	\$429,000
7.0%				
Normal Cost	11.6%	11.6%	11.6%	11.6%
UAL Contribution	\$299,000	\$318,000	\$338,000	\$348,000
9.0%				
Normal Cost	11.8%	12.1%	12.3%	12.5%
UAL Contribution	\$295,000	\$306,000	\$315,000	\$309,000
12.0%				
Normal Cost	11.8%	12.1%	12.3%	12.5%
UAL Contribution	\$287,000	\$282,000	\$264,000	\$221,000

These projections reflect the impact of the CalPERS risk mitigation policy, which reduces the discount rate when investment returns exceed specified trigger points.

Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.50% and 2.50%, respectively. Changing either the price inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of June 30, 2019 assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 7.0% as well as alternate discount rates of 6.0% and 8.0%. The rates of 6.0% and 8.0% were selected since they illustrate the impact of a 1.0% increase or decrease to the 7.0% assumption.

Sensitivity to the Real Rate of Return Assumption

As of June 30, 2019	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	2.5%	2.5%	2.5%
Real Rate of Return	3.5%	4.5%	5.5%
a) Total Normal Cost	23.07%	18.51%	15.02%
b) Accrued Liability	\$15,748,956	\$13,968,713	\$12,485,472
c) Market Value of Assets	\$10,373,669	\$10,373,669	\$10,373,669
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$5,375,287	\$3,595,044	\$2,111,803
e) Funded Status	65.9%	74.3%	83.1%

Sensitivity to the Price Inflation Assumption

As of June 30, 2019	1% Lower Inflation Rate	Current Assumptions	1% Higher Inflation Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	1.5%	2.5%	3.5%
Real Rate of Return	4.5%	4.5%	4.5%
a) Total Normal Cost	19.73%	18.51%	17.05%
b) Accrued Liability	\$14,688,735	\$13,968,713	\$13,003,181
c) Market Value of Assets	\$10,373,669	\$10,373,669	\$10,373,669
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$4,315,066	\$3,595,044	\$2,629,512
e) Funded Status	70.6%	74.3%	79.8%

Mortality Rate Sensitivity

The following table looks at the change in the June 30, 2019 plan costs and funded ratio under two different longevity scenarios, namely assuming post-retirement rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017. This type of analysis highlights the impact on the plan of improving or worsening mortality over the long-term.

As of June 30, 2019	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost	18.84%	18.51%	18.21%
b) Accrued Liability	\$14,247,484	\$13,968,713	\$13,711,891
c) Market Value of Assets	\$10,373,669	\$10,373,669	\$10,373,669
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$3,873,815	\$3,595,044	\$3,338,222
e) Funded Status	72.8%	74.3%	75.7%

Maturity Measures

As pension plans mature they become more sensitive to risks. Understanding plan maturity and how it affects the ability of a pension plan to tolerate risk is important in understanding how the plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio starts increasing. A mature plan will often have a ratio above 60%-65%.

Ratio of Retiree Accrued Liability to Total Accrued Liability	June 30, 2018	June 30, 2019
1. Retired Accrued Liability	9,156,896	9,056,147
2. Total Accrued Liability	13,785,793	13,968,713
3. Ratio of Retiree AL to Total AL [(1) / (2)]	0.66	0.65

Another measure of maturity level of CalPERS and its plans is to look at the ratio of actives to retirees, also called the Support Ratio. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures, and members retire, the ratio starts declining. A mature plan will often have a ratio near or below one. The average support ratio for CalPERS public agency plans is 1.25.

Support Ratio	June 30, 2018	June 30, 2019
1. Number of Actives	10	10
2. Number of Retirees	20	19
3. Support Ratio [(1) / (2)]	0.50	0.53

Maturity Measures (Continued)

The actuarial calculations supplied in this communication are based on various assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Shown in the table below is the asset volatility ratio (AVR), which is the ratio of market value of assets to payroll. Plans that have higher AVR experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an asset-to-payroll ratio of 4. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Also shown in the table below is the liability volatility ratio (LVR), which is the ratio of accrued liability to payroll. Plans that have a higher LVR experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with LVR ratio of 8 is expected to have twice the contribution volatility of a plan with LVR of 4. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The AVR, described above, will tend to move closer to the LVR as a plan matures.

Contribution Volatility	June 30, 2018	June 30, 2019
1. Market Value of Assets	\$10,392,461	\$10,373,669
2. Payroll	1,100,635	1,139,768
3. Asset Volatility Ratio (AVR) [(1) / (2)]	9.4	9.1
4. Accrued Liability	\$13,785,793	\$13,968,713
5. Liability Volatility Ratio (LVR) [(4) / (2)]	12.5	12.3

Maturity Measures History

Valuation Date	Ratio of Retiree Accrued Liability to Total Accrued Liability	Support Ratio	Asset Volatility Ratio	Liability Volatility Ratio
06/30/2017	0.70	0.45	10.4	13.5
06/30/2018	0.66	0.50	9.4	12.5
06/30/2019	0.65	0.53	9.1	12.3

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2019. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while limiting the funding risk. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 19-month period from 12 months before the valuation date to 7 months after.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.25%	Funded Status	Unfunded Termination Liability @ 3.25%
\$10,373,669	\$27,084,598	38.3%	\$16,710,929	\$21,947,159	47.3%	\$11,573,490

¹ The hypothetical liabilities calculated above include a 5% mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A of the Section 2 report.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 2.31% on June 30, 2019, and was 1.83% on January 31, 2020.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2018	June 30, 2019
Reported Payroll	\$1,100,635	\$1,139,768
Projected Payroll for Contribution Purposes	\$1,193,957	\$1,236,408
Number of Members		
Active	10	10
Transferred	3	3
Separated	5	4
Retired	20	19

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- One Year Final Compensation (FAC 1)
- Post-Retirement Survivor Allowance (PRSA)

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

Member Category	Benefit Group		
	Misc	Misc	Misc
Demographics			
Actives	Yes	No	No
Transfers/Separated	Yes	No	No
Receiving	Yes	Yes	Yes
Benefit Provision			
Benefit Formula	2% @ 55		
Social Security Coverage	No		
Full/Modified	Full		
Employee Contribution Rate	7.00%		
Final Average Compensation Period	One Year		
Sick Leave Credit	Yes		
Non-Industrial Disability	Standard		
Industrial Disability	No		
Pre-Retirement Death Benefits			
Optional Settlement 2	Yes		
1959 Survivor Benefit Level	Level 3		
Special	No		
Alternate (firefighters)	No		
Post-Retirement Death Benefits			
Lump Sum	\$500	\$500	\$500
Survivor Allowance (PRSA)	Yes	Yes	Yes
COLA	2%	2%	2%

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Risk Pool Actuarial Valuation Information

**Section 2 may be found on the CalPERS website
(www.calpers.ca.gov) in the Forms and
Publications section**



California Public Employees' Retirement System

Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744

888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2020

**PEPRA Miscellaneous Plan of the Alameda County Mosquito Abatement District
(CalPERS ID: 5854416969)**

Annual Valuation Report as of June 30, 2019

Dear Employer,

Attached to this letter, you will find the June 30, 2019 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for fiscal year 2021-22.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2019.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2019 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 1, 2020.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions, before any cost sharing, for fiscal year 2021-22 along with estimates of the required contributions for fiscal year 2022-23. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Employee Rate
2021-22	7.73%	\$2,637	7.25%
<i>Projected Results</i>			
2022-23	7.7%	\$3,100	TBD

The actual investment return for fiscal year 2019-20 was not known at the time this report was prepared. The projections above assume the investment return for that year would be 7.00%. ***To the extent the actual investment return for fiscal year 2019-20 differs from 7.00%, the actual contribution requirements for fiscal year 2022-23 will differ from those shown above.*** For additional details regarding the assumptions and methods used for these projections please refer to the "Projected Employer Contributions" in the "Highlights and Executive Summary" section. This section also contains projected required contributions through fiscal year 2026-27.

Changes from Previous Year's Valuation

The CalPERS Board of Administration has adopted a new amortization policy effective with the June 30, 2019 actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a 5-year ramp-up and ramp-down on Unfunded Accrued Liability (UAL) bases attributable to assumption and method changes and non-investment gains/losses. The new policy does not utilize a 5-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019.

Further descriptions of general changes are included in the "Highlights and Executive Summary" section and in Appendix A, "Actuarial Methods and Assumptions." The effects of the changes on the required contributions are included in the "Reconciliation of Required Employer Contributions" section.

Questions

We understand that you might have some questions about these results. While we are very interested in discussing these results with your agency, in the interest of allowing us to give every public agency their results, we ask that you wait until after August 1, 2020 to contact us with actuarial questions. If you have other questions, you may call the Customer Contact Center at (888)-CalPERS or **(888-225-7377)**.

Sincerely,



SCOTT TERANDO
Chief Actuary



**Actuarial Valuation
as of June 30, 2019**

**for the
PEPRA Miscellaneous Plan
of the
Alameda County Mosquito Abatement
District
(CalPERS ID: 5854416969)**

**Required Contributions
for Fiscal Year
July 1, 2021 - June 30, 2022**

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Section 2 – Risk Pool Actuarial Valuation Information

Section 1

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

**Plan Specific Information
for the
PEPRA Miscellaneous Plan
of the
Alameda County Mosquito Abatement
District**

**(CalPERS ID: 5854416969)
(Valuation Rate Plan ID: 26060)**

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Actuarial Certification

Section 1 of this report is based on the member and financial data contained in our records as of June 30, 2019 which was provided by your agency and the benefit provisions under your contract with CalPERS. Section 2 of this report is based on the member and financial data as of June 30, 2019 provided by employers participating in the Miscellaneous Risk Pool to which the plan belongs and benefit provisions under the CalPERS contracts for those agencies.

As set forth in Section 2 of this report, the pool actuaries have certified that, in their opinion, the valuation of the risk pool containing your PEPRA Miscellaneous Plan has been performed in accordance with generally accepted actuarial principles consistent with standards of practice prescribed by the Actuarial Standards Board, and that the assumptions and methods are internally consistent and reasonable for the risk pool as of the date of this valuation and as prescribed by the CalPERS Board of Administration according to provisions set forth in the California Public Employees' Retirement Law.

Having relied upon the information set forth in Section 2 of this report and based on the census and benefit provision information for the plan, it is my opinion as the plan actuary that the Unfunded Accrued Liability amortization bases as of June 30, 2019 and employer contribution as of July 1, 2021 have been properly and accurately determined in accordance with the principles and standards stated above.

The undersigned is an actuary for CalPERS, a member of both the American Academy of Actuaries and Society of Actuaries and meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



EDDIE W. LEE, ASA, EA, FCA, MAAA
Senior Pension Actuary, CalPERS

Highlights and Executive Summary

- **Introduction**
- **Purpose of Section 1**
- **Required Employer Contributions**
- **Additional Discretionary Employer Contributions**
- **Plan's Funded Status**
- **Projected Employer Contributions**
- **Cost**
- **Changes Since the Prior Year's Valuation**
- **Subsequent Events**

Introduction

This report presents the results of the June 30, 2019 actuarial valuation of the PEPRA Miscellaneous Plan of the Alameda County Mosquito Abatement District of the California Public Employees' Retirement System (CalPERS). This actuarial valuation sets the required employer contributions for fiscal year 2021-22.

Purpose of Section 1

This Section 1 report for the PEPRA Miscellaneous Plan of the Alameda County Mosquito Abatement District of CalPERS was prepared by the plan actuary in order to:

- Set forth the assets and accrued liabilities of this plan as of June 30, 2019;
- Determine the minimum required employer contribution for this plan for the fiscal year July 1, 2021 through June 30, 2022; and
- Provide actuarial information as of June 30, 2019 to the CalPERS Board of Administration and other interested parties.

The pension funding information presented in this report should not be used in financial reports subject to GASB Statement No. 68 for a Cost Sharing Employer Defined Benefit Pension Plan. A separate accounting valuation report for such purposes is available from CalPERS and details for ordering are available on our website.

The measurements shown in this actuarial valuation may not be applicable for other purposes. The employer should contact their actuary before disseminating any portion of this report for any reason that is not explicitly described above.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; changes in actuarial policies; and changes in plan provisions or applicable law.

Assessment and Disclosure of Risk

This report includes the following risk disclosures consistent with the recommendations of Actuarial Standards of Practice No. 51 and recommended by the California Actuarial Advisory Panel (CAAP) in the Model Disclosure Elements document:

- A "Scenario Test," projecting future results under different investment income returns.
- A "Sensitivity Analysis," showing the impact on current valuation results using alternative discount rates of 6.0% and 8.0%.
- A "Sensitivity Analysis," showing the impact on current valuation results assuming rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017.
- Plan maturity measures indicating how sensitive a plan may be to the risks noted above.

Required Employer Contributions

	Fiscal Year
Required Employer Contributions	2021-22
Employer Normal Cost Rate	7.73%
<i>Plus, Either</i>	
1) Monthly Employer Dollar UAL Payment	\$219.75
<i>Or</i>	
2) Annual UAL Prepayment Option*	\$2,549
<p><i>The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the Employer Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly in dollars).</i></p> <p><i>* Only the UAL portion of the employer contribution can be prepaid (which must be received in full no later than July 31). Any prepayment totaling over \$5 million requires a 72-hour notice email to FCSD_public_agency_wires@calpers.ca.gov. Plan Normal Cost contributions will be made as part of the payroll reporting process. If there is contractual cost sharing or other change, this amount will change.</i></p> <p><i>In accordance with Sections 20537 and 20572 of the Public Employees' Retirement Law, if a contracting agency fails to remit the required contributions when due, interest and penalties may apply.</i></p>	

	Fiscal Year 2020-21	Fiscal Year 2021-22
Development of Normal Cost as a Percentage of Payroll¹		
Base Total Normal Cost for Formula	14.482%	14.34%
Surcharge for Class 1 Benefits ²		
a) PRSA	0.642%	0.64%
Phase out of Normal Cost Difference ³	0.000%	0.00%
Plan's Total Normal Cost	15.124%	14.98%
Plan's Employee Contribution Rate ⁴	7.250%	7.25%
Employer Normal Cost Rate	7.874%	7.73%
Projected Payroll for the Contribution Fiscal Year	\$625,929	\$723,140
Estimated Employer Contributions Based on Projected Payroll		
Plan's Estimated Employer Normal Cost	\$49,286	\$55,899
Plan's Payment on Amortization Bases ⁵	1,650	2,637
% of Projected Payroll (illustrative only)	0.264%	0.36%
Estimated Total Employer Contribution	\$50,936	\$58,536
% of Projected Payroll (illustrative only)	8.138%	8.09%

¹ The results shown for fiscal year 2020-21 reflect the prior year valuation and may not take into account any lump sum payment, side fund payoff, or rate adjustment made after April 30, 2019.

² Section 2 of this report contains a list of Class 1 benefits and corresponding surcharges for each benefit.

³ The normal cost difference is phased out over a five-year period. The phase out of normal cost difference is 100% for the first year of pooling and is incrementally reduced by 20% of the original normal cost difference for each subsequent year. This is non-zero only for plans that joined a pool within the past 5 years. Most plans joined a pool June 30, 2003, when risk pooling was implemented.

⁴ For detail regarding the determination of the required PEPRA employee contribution rate see Section on PEPRA Member Contribution Rates.

⁵ See Schedule of Plan's Amortization Bases.

Additional Discretionary Employer Contributions

The minimum required employer contribution towards the Unfunded Accrued Liability (UAL) for this rate plan for the 2021-22 fiscal year is \$2,637. CalPERS allows employers to make additional discretionary payments (ADPs) at any time and in any amount. These optional payments serve to reduce the UAL and future required contributions and can result in significant long-term savings. Employers can also use ADPs to stabilize annual contributions as a fixed dollar amount, percent of payroll or percent of revenue.

Provided below are select ADP options for consideration. Making such an ADP during fiscal year 2021-22 does not require an ADP be made in any future year, nor does it change the remaining amortization period of any portion of unfunded liability. For information on permanent changes to amortization periods, see the "Amortization Schedule and Alternatives" section of the report.

If you are considering making an ADP, please contact your actuary for additional information.

Minimum Required Employer Contribution for Fiscal Year 2021-22

Estimated Normal Cost	Minimum UAL Payment	ADP	Total UAL Contribution	Estimated Total Contribution
\$55,899	\$2,637	\$0	\$2,637	\$58,536

The minimum required contribution above is less than interest on the UAL. With no ADP the UAL is projected to increase over the following year. If the minimum UAL payment were split between interest and principal, the principal portion would be negative. This situation is referred to as "negative amortization."

Fiscal Year 2021-22 Employer Contribution Necessary to Avoid Negative Amortization

Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
\$55,899	\$2,637	\$286	\$2,923	\$58,822

Alternative Fiscal Year 2021-22 Employer Contributions for Greater UAL Reduction

Funding Target	Estimated Normal Cost	Minimum UAL Payment	ADP ¹	Total UAL Contribution	Estimated Total Contribution
20 years	\$55,899	\$2,637	\$1,305	\$3,942	\$59,841
15 years	\$55,899	\$2,637	\$1,948	\$4,585	\$60,484
10 years	\$55,899	\$2,637	\$3,308	\$5,945	\$61,844
5 years	\$55,899	\$2,637	\$7,547	\$10,184	\$66,083

¹ The ADP amounts are assumed to be made in the middle of the fiscal year. A payment made earlier or later in the fiscal year would have to be less or more than the amount shown to have the same effect on the UAL amortization.

Note that the calculations above are based on the projected Unfunded Accrued Liability as of June 30, 2021 as determined in the June 30, 2019 actuarial valuation. New unfunded liabilities can emerge in future years due to assumption or method changes, changes in plan provisions and actuarial experience different than assumed. Making an ADP illustrated above for the indicated number of years will not result in a plan that is exactly 100% funded in the indicated number of years. Valuation results will vary from one year to the next and can diverge significantly from projections over a period of several years.

Plan's Funded Status

	June 30, 2018	June 30, 2019
1. Present Value of Projected Benefits (PVB)	\$1,183,506	\$1,453,361
2. Entry Age Normal Accrued Liability (AL)	286,462	423,383
3. Plan's Market Value of Assets (MVA)	264,212	387,581
4. Unfunded Accrued Liability (UAL) [(2) - (3)]	22,250	35,802
5. Funded Ratio [(3) / (2)]	92.2%	91.5%

This measure of funded status is an assessment of the need for future employer contributions based on the selected actuarial cost method used to fund the plan. The UAL is the present value of future employer contributions for service that has already been earned and is in addition to future normal cost contributions for active members. For a measure of funded status that is appropriate for assessing the sufficiency of plan assets to cover estimated termination liabilities, please see "Hypothetical Termination Liability" in the "Risk Analysis" section.

Projected Employer Contributions

The table below shows the required and projected employer contributions (before cost sharing) for the next six fiscal years. The projection assumes that all actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur during the projection period. As of the preparation date of this report, the year to date return for the 2019-20 fiscal year was well below the 7% assumed return. Actual contribution rates during this projection period could be significantly higher than the projection shown below.

Fiscal Year	Required Contribution	Projected Future Employer Contributions (Assumes 7.00% Return for Fiscal Year 2019-20)				
		2021-22	2022-23	2023-24	2024-25	2025-26
Normal Cost %	7.73%	7.7%	7.7%	7.7%	7.7%	7.7%
UAL Payment	\$2,637	\$3,100	\$3,800	\$4,300	\$4,500	\$4,600

For some sources of UAL, the change in UAL is amortized using a 5-year ramp up. For more information, please see "Amortization of the Unfunded Actuarial Accrued Liability" under "Actuarial Methods" in Appendix A. This method phases in the impact of the change in UAL over a 5-year period in order to reduce employer cost volatility from year to year. As a result of this methodology, dramatic changes in the required employer contributions in any one year are less likely. However, required contributions can change gradually and significantly over the next five years. In years when there is a large increase in UAL, the relatively small amortization payments during the ramp up period could result in a funded ratio that is projected to decrease initially while the contribution impact of the increase in the UAL is phased in.

For projected contributions under alternate investment return scenarios, please see the "Future Investment Return Scenarios" in the "Risk Analysis" section.

Cost

Actuarial Determination of Pension Plan Cost

Contributions to fund the pension plan are comprised of two components:

- The Normal Cost, expressed as a percentage of total active payroll
- The Amortization of the Unfunded Accrued Liability (UAL), expressed as a dollar amount

For fiscal years prior to FY 2016-17, the Amortization of UAL component was expressed as a percentage of total active payroll. Starting with FY 2016-17, the Amortization of UAL component was expressed as a dollar amount and invoiced on a monthly basis. There continues to be an option to prepay this amount during July of each fiscal year.

The Normal Cost component will continue to be expressed as a percentage of active payroll with employer and employee contributions payable as part of the regular payroll reporting process.

The determination of both components requires complex actuarial calculations. The calculations are based on a set of actuarial assumptions which can be divided into two categories:

- Demographic assumptions (e.g., mortality rates, retirement rates, employment termination rates, disability rates)
- Economic assumptions (e.g., future investment earnings, inflation, salary growth rates)

These assumptions reflect CalPERS' best estimate of future experience of the plan and are long term in nature. We recognize that all assumptions will not be realized in any given year. For example, the investment earnings at CalPERS have averaged 5.8% over the 20 years ending June 30, 2019, yet individual fiscal year returns have ranged from -23.6% to +20.7%. In addition, CalPERS reviews all actuarial assumptions by conducting in-depth experience studies every four years, with the most recent experience study completed in 2017.

Changes Since the Prior Year's Valuation

Benefits

The standard actuarial practice at CalPERS is to recognize mandated legislative benefit changes in the first annual valuation following the effective date of the legislation. Voluntary benefit changes by plan amendment are generally included in the first valuation that is prepared after the amendment becomes effective, even if the valuation date is prior to the effective date of the amendment.

This valuation generally reflects plan changes by amendments effective before the date of the report. Please refer to the "Plan's Major Benefit Options" and Appendix B for a summary of the plan provisions used in this valuation. The effect of any mandated benefit changes or plan amendments on the unfunded liability is shown in the "(Gain)/Loss Analysis" and the effect on the employer contribution is shown in the "Reconciliation of Required Employer Contributions." It should be noted that no change in liability or contribution is shown for any plan changes which were already included in the prior year's valuation.

Actuarial Methods and Assumptions

The CalPERS Board of Administration adopted a new amortization policy effective with this actuarial valuation. The new policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a 5-year ramp-up and ramp-down on UAL bases attributable to assumption and method changes and non-investment gains/losses. The new policy also does not utilize a 5-year ramp-down on investment gains/losses. These changes will apply only to new UAL bases established on or after June 30, 2019.

For inactive employers, the new amortization policy imposes a maximum amortization period of 15 years for all unfunded accrued liabilities effective June 30, 2017. Furthermore, the plan actuary has the ability to shorten the amortization period on any valuation date based on the life expectancy of plan members and projected cash flow needs to the plan.

Subsequent Events

The contribution requirements determined in this actuarial valuation report are based on demographic and financial information as of June 30, 2019. Changes in the value of assets subsequent to that date are not reflected. Investment returns below the assumed rate of return will increase future required contributions while investment returns above the assumed rate of return will decrease future required contributions.

The projected employer contributions on Page 6 are calculated under the assumption that the discount rate remains at 7.0% going forward and that the realized rate of return on assets for fiscal year 2019-20 is 7.0%.

This actuarial valuation report reflects statutory changes, regulatory changes and CalPERS Board actions through January 2020. Any subsequent changes or actions are not reflected.

Assets and Liabilities

- **Breakdown of Entry Age Normal Accrued Liability**
- **Allocation of Plan's Share of Pool's Experience/Assumption Change**
- **Development of Plan's Share of Pool's Market Value of Assets**
- **Schedule of Plan's Amortization Bases**
- **Amortization Schedule and Alternatives**
- **Employer Contribution History**
- **Funding History**

Breakdown of Entry Age Normal Accrued Liability

Active Members	\$423,383
Transferred Members	0
Terminated Members	0
Members and Beneficiaries Receiving Payments	0
Total	\$423,383

Allocation of Plan's Share of Pool's Experience/Assumption Change

It is the policy of CalPERS to ensure equity within the risk pools by allocating the pool's experience gains/losses and assumption changes in a manner that treats each employer equitably and maintains benefit security for the members of the System while minimizing substantial variations in employer contributions. The Pool's experience gains/losses and impact of assumption/method changes is allocated to the plan as follows:

1. Plan's Accrued Liability	\$423,383
2. Projected UAL balance at 6/30/2019	32,266
3. Pool's Accrued Liability ¹	18,394,114,919
4. Sum of Pool's Individual Plan UAL Balances at 6/30/2019 ¹	4,268,374,183
5. Pool's 2018/19 Investment (Gain)/Loss ¹	68,711,010
6. Pool's 2018/19 Non-Investment (Gain)/Loss ¹	70,985,020
7. Plan's Share of Pool's Investment (Gain)/Loss: $[(1) - (2)] \div [(3) - (4)] \times (5)$	1,902
8. Plan's Share of Pool's Non-Investment (Gain)/Loss: $(1) \div (3) \times (6)$	1,634
9. Plan's New (Gain)/Loss as of 6/30/2019: $(7) + (8)$	3,536
10. Other Changes in the UAL ²	0

¹ Does not include plans that transferred to Pool on the valuation date.

² May include Golden Handshakes, Service Purchases, etc. See Schedule of Plan's Amortization Bases for details.

Development of the Plan's Share of Pool's Market Value of Assets

11. Plan's UAL: $(2) + (9) + (10)$	\$35,802
12. Plan's Share of Pool's MVA: $(1) - (11)$	\$387,581

Schedule of Plan's Amortization Bases

Note that there is a two-year lag between the valuation date and the start of the contribution fiscal year.

- The assets, liabilities, and funded status of the plan are measured as of the valuation date: June 30, 2019.
- The required employer contributions determined by the valuation are for the fiscal year beginning two years after the valuation date: fiscal year 2021-22.

This two-year lag is necessary due to the amount of time needed to extract and test the membership and financial data, and the need to provide public agencies with their required employer contribution well in advance of the start of the fiscal year.

The Unfunded Accrued Liability (UAL) is used to determine the employer contribution and therefore must be rolled forward two years from the valuation date to the first day of the fiscal year for which the contribution is being determined. The UAL is rolled forward each year by subtracting the expected payment on the UAL for the fiscal year and adjusting for interest. The expected payment on the UAL for a fiscal year is equal to the Expected Employer Contribution for the fiscal year minus the Expected Normal Cost for the year. The Employer Contribution for the first fiscal year is determined by the actuarial valuation two years ago and the contribution for the second year is from the actuarial valuation one year ago. Additional discretionary payments are reflected in the Expected Payments column in the fiscal year they were made by the agency.

Reason for Base	Date Est.	Ramp Level 2021-22	Ramp Shape	Escalation Rate	Amort. Period	Balance 6/30/19	Expected Payment 2019-20	Balance 6/30/20	Expected Payment 2020-21	Balance 6/30/21	Minimum Required Payment 2021-22
Fresh Start	6/30/15	No Ramp		2.75%	1	1,049	378	731	386	383	396
Non-Investment (Gain)/Loss	6/30/16	80%	Up/Down	2.75%	27	(656)	(18)	(683)	(27)	(703)	(37)
Investment (Gain)/Loss	6/30/16	80%	Up/Down	2.75%	27	6,531	176	6,806	267	7,006	366
Assumption Change	6/30/16	80%	Up/Down	2.75%	17	6,812	251	7,029	383	7,125	524
Non-Investment (Gain)/Loss	6/30/17	60%	Up/Down	2.75%	28	(285)	(4)	(301)	(8)	(314)	(12)
Investment (Gain)/Loss	6/30/17	60%	Up/Down	2.75%	28	(6,979)	(97)	(7,367)	(196)	(7,680)	(302)
Assumption Change	6/30/17	60%	Up/Down	2.75%	18	12,777	241	13,422	489	13,856	754
Non-Investment (Gain)/Loss	6/30/18	40%	Up/Down	2.75%	29	1,166	0	1,248	17	1,318	35
Investment (Gain)/Loss	6/30/18	40%	Up/Down	2.75%	29	(2,894)	0	(3,097)	(42)	(3,270)	(87)
Method Change	6/30/18	40%	Up/Down	2.75%	19	2,548	(277)	3,013	56	3,166	115
Assumption Change	6/30/18	40%	Up/Down	2.75%	19	12,197	(4,184)	17,379	324	18,260	666
Non-Investment (Gain)/Loss	6/30/19	No Ramp		0.00%	20	1,634	0	1,748	0	1,870	171
Investment (Gain)/Loss	6/30/19	20%	Up Only	0.00%	20	1,902	0	2,035	0	2,177	48
Total						35,802	(3,534)	41,963	1,649	43,194	2,637

The (gain)/loss bases are the plan's allocated share of the risk pool's (gain)/loss for the fiscal year as disclosed in "Allocation of Plan's Share of Pool's Experience/Assumption Change" earlier in this section. These (gain)/loss bases will be amortized in accordance with the CalPERS amortization policy in effect at the time the base was established.

Amortization Schedule and Alternatives

The amortization schedule on the previous page shows the minimum contributions required according to the CalPERS amortization policy. Many agencies have expressed interest in paying off the unfunded accrued liabilities more quickly than required. As such, we have provided alternative amortization schedules to help analyze the current amortization schedule and illustrate the potential savings of accelerating unfunded liability payments.

Shown on the following page are future year amortization payments based on 1) the current amortization schedule reflecting the individual bases and remaining periods shown on the previous page, and 2) alternative "fresh start" amortization schedules using two sample periods that would both result in interest savings relative to the current amortization schedule.

The Current Amortization Schedule typically contains both positive and negative bases. Positive bases result from plan changes, assumption changes, method changes or plan experience that increase unfunded liability. Negative bases result from plan changes, assumption changes, method changes, or plan experience that decrease unfunded liability. The combination of positive and negative bases within an amortization schedule can result in unusual or problematic circumstances in future years, such as:

- When a negative payment would be required on a positive unfunded actuarial liability; or
- When the payment would completely amortize the total unfunded liability in a very short time period, and results in a large change in the employer contribution requirement.

In any year when one of the above scenarios occurs, the actuary will consider corrective action such as replacing the existing unfunded liability bases with a single "fresh start" base and amortizing it over a reasonable period.

The Current Amortization Schedule on the following page may appear to show that, based on the current amortization bases, one of the above scenarios will occur at some point in the future. It is impossible to know today whether such a scenario will in fact arise since there will be additional bases added to the amortization schedule in each future year. Should such a scenario arise in any future year, the actuary will take appropriate action based on guidelines in the CalPERS amortization policy.

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2021	43,194	2,637	43,194	4,585	43,194	5,945
6/30/2022	43,490	3,091	41,475	4,585	40,068	5,945
6/30/2023	43,338	3,755	39,635	4,585	36,723	5,945
6/30/2024	42,488	4,293	37,667	4,585	33,144	5,945
6/30/2025	41,023	4,450	35,561	4,585	29,315	5,946
6/30/2026	39,291	4,560	33,308	4,585	25,216	5,945
6/30/2027	37,325	4,675	30,897	4,585	20,832	5,946
6/30/2028	35,104	4,792	28,317	4,584	16,140	5,946
6/30/2029	32,604	4,912	25,557	4,584	11,119	5,945
6/30/2030	29,806	5,038	22,604	4,584	5,748	5,946
6/30/2031	26,680	5,165	19,445	4,585		
6/30/2032	23,206	5,291	16,063	4,585		
6/30/2033	19,358	5,429	12,445	4,584		
6/30/2034	15,098	5,381	8,574	4,584		
6/30/2035	10,590	4,959	4,432	4,584		
6/30/2036	6,201	3,920				
6/30/2037	2,579	2,668				
6/30/2038						
6/30/2039						
6/30/2040						
6/30/2041						
6/30/2042						
6/30/2043						
6/30/2044						
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
6/30/2050						
Total		75,016		68,769		59,454
Interest Paid		31,822		25,575		16,260
Estimated Savings				6,247		15,562

Employer Contribution History

The table below provides a recent history of the required employer contributions for the plan, as determined by the annual actuarial valuation. It does not account for prepayments or benefit changes made during a fiscal year.

Fiscal Year	Employer Normal Cost	Unfunded Liability Payment (\$)
2016 - 17	6.930%	\$141
2017 - 18	6.908%	360
2018 - 19	7.266%	568
2019 - 20	7.072%	929
2020 - 21	7.874%	1,650
2021 - 22	7.73%	2,637

Funding History

The funding history below shows the plan's actuarial accrued liability, share of the pool's market value of assets, share of the pool's unfunded liability, funded ratio, and annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/2014	\$658	\$687	(\$29)	104.5%	\$61,347
06/30/2015	19,399	18,192	1,207	93.8%	212,227
06/30/2016	83,763	76,035	7,728	90.8%	516,269
06/30/2017	185,212	177,972	7,240	96.1%	574,230
06/30/2018	286,462	264,212	22,250	92.2%	577,005
06/30/2019	423,383	387,581	35,802	91.5%	666,618

Risk Analysis

- **Future Investment Return Scenarios**
- **Discount Rate Sensitivity**
- **Mortality Rate Sensitivity**
- **Maturity Measures**
- **Maturity Measures History**
- **Hypothetical Termination Liability**

Future Investment Return Scenarios

Analysis was performed to determine the effects of various future investment returns on required employer contributions. The projections below provide a range of results based on five investment return scenarios assumed to occur during the next four fiscal years (2019-20, 2020-21, 2021-22 and 2022-23). The projections also assume that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur.

For fiscal years 2019-20, 2020-21, 2021-22, and 2022-23, each scenario assumes an alternate fixed annual return. The fixed return assumptions for the five scenarios are 1.0%, 4.0%, 7.0%, 9.0% and 12.0%.

These alternate investment returns were chosen based on stochastic analysis of possible future investment returns over the four-year period ending June 30, 2023. Using the expected returns and volatility of the asset classes in which the funds are invested, we produced five thousand stochastic outcomes for this period based on the most recently completed Asset Liability Management process. We then selected annual returns that approximate the 5th, 25th, 50th, 75th, and 95th percentiles for these outcomes. For example, of all the 4-year outcomes generated in the stochastic analysis, approximately 25% had an average annual return of 4.0% or less.

Required contributions outside of this range are also possible. In particular, whereas it is unlikely that investment returns will average less than 1.0% or greater than 12.0% over this four-year period, the likelihood of a single investment return less than 1.0% or greater than 12.0% in any given year is much greater.

Assumed Annual Return From 2019-20 through 2022-23	Projected Employer Contributions			
	2022-23	2023-24	2024-25	2025-26
1.0%				
Normal Cost	7.7%	7.7%	7.7%	7.7%
UAL Contribution	\$3,700	\$5,500	\$7,800	\$10,000
4.0%				
Normal Cost	7.7%	7.7%	7.7%	7.7%
UAL Contribution	\$3,400	\$4,600	\$6,100	\$7,500
7.0%				
Normal Cost	7.7%	7.7%	7.7%	7.7%
UAL Contribution	\$3,100	\$3,800	\$4,300	\$4,500
9.0%				
Normal Cost	7.9%	7.6%	7.8%	8.0%
UAL Contribution	\$3,000	\$3,400	\$3,500	\$3,100
12.0%				
Normal Cost	7.9%	7.6%	7.8%	8.0%
UAL Contribution	\$2,700	\$2,500	\$0	\$0

These projections reflect the impact of the CalPERS risk mitigation policy, which reduces the discount rate when investment returns exceed specified trigger points.

Discount Rate Sensitivity

The discount rate assumption is calculated as the sum of the assumed real rate of return and the assumed annual price inflation, currently 4.50% and 2.50%, respectively. Changing either the price inflation assumption or the real rate of return assumption will change the discount rate. The sensitivity of the valuation results to the discount rate assumption depends on which component of the discount rate is changed. Shown below are various valuation results as of June 30, 2019 assuming alternate discount rates by changing the two components independently. Results are shown using the current discount rate of 7.0% as well as alternate discount rates of 6.0% and 8.0%. The rates of 6.0% and 8.0% were selected since they illustrate the impact of a 1.0% increase or decrease to the 7.0% assumption.

Sensitivity to the Real Rate of Return Assumption

As of June 30, 2019	1% Lower Real Return Rate	Current Assumptions	1% Higher Real Return Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	2.5%	2.5%	2.5%
Real Rate of Return	3.5%	4.5%	5.5%
a) Total Normal Cost	18.57%	14.98%	12.23%
b) Accrued Liability	\$537,459	\$423,383	\$335,804
c) Market Value of Assets	\$387,581	\$387,581	\$387,581
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$149,878	\$35,802	(\$51,777)
e) Funded Status	72.1%	91.5%	115.4%

Sensitivity to the Price Inflation Assumption

As of June 30, 2019	1% Lower Inflation Rate	Current Assumptions	1% Higher Inflation Rate
Discount Rate	6.0%	7.0%	8.0%
Inflation	1.5%	2.5%	3.5%
Real Rate of Return	4.5%	4.5%	4.5%
a) Total Normal Cost	16.01%	14.98%	13.75%
b) Accrued Liability	\$455,654	\$423,383	\$385,330
c) Market Value of Assets	\$387,581	\$387,581	\$387,581
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$68,073	\$35,802	(\$2,251)
e) Funded Status	85.1%	91.5%	100.6%

Mortality Rate Sensitivity

The following table looks at the change in the June 30, 2019 plan costs and funded ratio under two different longevity scenarios, namely assuming post-retirement rates of mortality are 10% lower or 10% higher than our current mortality assumptions adopted in 2017. This type of analysis highlights the impact on the plan of improving or worsening mortality over the long-term.

As of June 30, 2019	10% Lower Mortality Rates	Current Assumptions	10% Higher Mortality Rates
a) Total Normal Cost	15.27%	14.98%	14.72%
b) Accrued Liability	\$431,479	\$423,383	\$415,865
c) Market Value of Assets	\$387,581	\$387,581	\$387,581
d) Unfunded Liability/(Surplus) [(b) - (c)]	\$43,898	\$35,802	\$28,284
e) Funded Status	89.8%	91.5%	93.2%

Maturity Measures

As pension plans mature they become more sensitive to risks. Understanding plan maturity and how it affects the ability of a pension plan to tolerate risk is important in understanding how the plan is impacted by investment return volatility, other economic variables and changes in longevity or other demographic assumptions. One way to look at the maturity level of CalPERS and its plans is to look at the ratio of a plan's retiree liability to its total liability. A pension plan in its infancy will have a very low ratio of retiree liability to total liability. As the plan matures, the ratio starts increasing. A mature plan will often have a ratio above 60%-65%.

Ratio of Retiree Accrued Liability to Total Accrued Liability	June 30, 2018	June 30, 2019
1. Retired Accrued Liability	0	0
2. Total Accrued Liability	286,462	423,383
3. Ratio of Retiree AL to Total AL [(1) / (2)]	0.00	0.00

Another measure of maturity level of CalPERS and its plans is to look at the ratio of actives to retirees, also called the Support Ratio. A pension plan in its infancy will have a very high ratio of active to retired members. As the plan matures, and members retire, the ratio starts declining. A mature plan will often have a ratio near or below one. The average support ratio for CalPERS public agency plans is 1.25.

Support Ratio	June 30, 2018	June 30, 2019
1. Number of Actives	8	8
2. Number of Retirees	0	0
3. Support Ratio [(1) / (2)]	N/A	N/A

Maturity Measures (Continued)

The actuarial calculations supplied in this communication are based on various assumptions about long-term demographic and economic behavior. Unless these assumptions (e.g., terminations, deaths, disabilities, retirements, salary growth, and investment return) are exactly realized each year, there will be differences on a year-to-year basis. The year-to-year differences between actual experience and the assumptions are called actuarial gains and losses and serve to lower or raise required employer contributions from one year to the next. Therefore, employer contributions will inevitably fluctuate, especially due to the ups and downs of investment returns.

Asset Volatility Ratio (AVR)

Shown in the table below is the asset volatility ratio (AVR), which is the ratio of market value of assets to payroll. Plans that have higher AVR experience more volatile employer contributions (as a percentage of payroll) due to investment return. For example, a plan with an asset-to-payroll ratio of 8 may experience twice the contribution volatility due to investment return volatility than a plan with an asset-to-payroll ratio of 4. It should be noted that this ratio is a measure of the current situation. It increases over time but generally tends to stabilize as the plan matures.

Liability Volatility Ratio (LVR)

Also shown in the table below is the liability volatility ratio (LVR), which is the ratio of accrued liability to payroll. Plans that have a higher LVR experience more volatile employer contributions (as a percentage of payroll) due to investment return and changes in liability. For example, a plan with LVR ratio of 8 is expected to have twice the contribution volatility of a plan with LVR of 4. It should be noted that this ratio indicates a longer-term potential for contribution volatility. The AVR, described above, will tend to move closer to the LVR as a plan matures.

Contribution Volatility	June 30, 2018	June 30, 2019
1. Market Value of Assets	\$264,212	\$387,581
2. Payroll	577,005	666,618
3. Asset Volatility Ratio (AVR) [(1) / (2)]	0.5	0.6
4. Accrued Liability	\$286,462	\$423,383
5. Liability Volatility Ratio (LVR) [(4) / (2)]	0.5	0.6

Maturity Measures History

Valuation Date	Ratio of Retiree Accrued Liability to Total Accrued Liability	Support Ratio	Asset Volatility Ratio	Liability Volatility Ratio
06/30/2017	0.00	N/A	0.3	0.3
06/30/2018	0.00	N/A	0.5	0.5
06/30/2019	0.00	N/A	0.6	0.6

Hypothetical Termination Liability

The hypothetical termination liability is an estimate of the financial position of the plan had the contract with CalPERS been terminated as of June 30, 2019. The plan liability on a termination basis is calculated differently compared to the plan's ongoing funding liability. For the hypothetical termination liability calculation, both compensation and service are frozen as of the valuation date and no future pay increases or service accruals are assumed. This measure of funded status is not appropriate for assessing the need for future employer contributions in the case of an ongoing plan, that is, for an employer that continues to provide CalPERS retirement benefits to active employees.

A more conservative investment policy and asset allocation strategy was adopted by the CalPERS Board for the Terminated Agency Pool. The Terminated Agency Pool has limited funding sources since no future employer contributions will be made. Therefore, expected benefit payments are secured by risk-free assets and benefit security for members is increased while limiting the funding risk. However, this asset allocation has a lower expected rate of return than the PERF and consequently, a lower discount rate is assumed. The lower discount rate for the Terminated Agency Pool results in higher liabilities for terminated plans.

The effective termination discount rate will depend on actual market rates of return for risk-free securities on the date of termination. As market discount rates are variable, the table below shows a range for the hypothetical termination liability based on the lowest and highest interest rates observed during an approximate 19-month period from 12 months before the valuation date to 7 months after.

Market Value of Assets (MVA)	Hypothetical Termination Liability^{1,2} @ 1.75%	Funded Status	Unfunded Termination Liability @ 1.75%	Hypothetical Termination Liability^{1,2} @ 3.25%	Funded Status	Unfunded Termination Liability @ 3.25%
\$387,581	\$851,684	45.5%	\$464,103	\$556,512	69.6%	\$168,931

¹ The hypothetical liabilities calculated above include a 5% mortality contingency load in accordance with Board policy. Other actuarial assumptions can be found in Appendix A of the Section 2 report.

² The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The discount rates used in the table are based on 20-year Treasury bonds, rounded to the nearest quarter percentage point, which is a good proxy for most plans. The 20-year Treasury yield was 2.31% on June 30, 2019, and was 1.83% on January 31, 2020.

In order to terminate the plan, you must first contact our Retirement Services Contract Unit to initiate a Resolution of Intent to Terminate. The completed Resolution will allow the plan actuary to give you a preliminary termination valuation with a more up-to-date estimate of the plan liabilities. CalPERS advises you to consult with the plan actuary before beginning this process.

Participant Data

The table below shows a summary of your plan's member data upon which this valuation is based:

	June 30, 2018	June 30, 2019
Reported Payroll	\$577,005	\$666,618
Projected Payroll for Contribution Purposes	\$625,929	\$723,140
Number of Members		
Active	8	8
Transferred	0	0
Separated	0	0
Retired	0	0

List of Class 1 Benefit Provisions

This plan has the additional Class 1 Benefit Provisions:

- Post-Retirement Survivor Allowance (PRSA)

Plan's Major Benefit Options

Shown below is a summary of the major optional benefits for which your agency has contracted. A description of principal standard and optional plan provisions is in Section 2.

	Benefit Group	
Member Category	Misc	
Demographics		
Actives	Yes	
Transfers/Separated Receiving	No	
Benefit Provision		
Benefit Formula	2% @ 62	
Social Security Coverage	No	
Full/Modified	Full	
Employee Contribution Rate	7.25%	
Final Average Compensation Period	Three Year	
Sick Leave Credit	Yes	
Non-Industrial Disability	Standard	
Industrial Disability	No	
Pre-Retirement Death Benefits		
Optional Settlement 2	Yes	
1959 Survivor Benefit Level	Level 3	
Special	No	
Alternate (firefighters)	No	
Post-Retirement Death Benefits		
Lump Sum	\$500	
Survivor Allowance (PRSA)	Yes	
COLA	2%	

PEPRA Member Contribution Rates

The California Public Employees’ Pension Reform Act of 2013 (PEPRA) established new benefit formulas, final compensation period, and contribution requirements for “new” employees (generally those first hired into a CalPERS-covered position on or after January 1, 2013). In accordance with Government Code Section 7522.30(b), “new members ... shall have an initial contribution rate of at least 50% of the normal cost rate.” The normal cost rate is dependent on the plan of retirement benefits, actuarial assumptions and demographics of the risk pool, particularly members’ entry age. Should the total normal cost rate change by more than 1% from the base total normal cost rate, the new member rate shall be 50% of the new normal cost rate rounded to the nearest quarter percent.

The table below shows the determination of the PEPRA member contribution rates effective July 1, 2021, based on 50% of the total normal cost rate as of the June 30, 2019 valuation.

Rate Plan Identifier	Benefit Group Name	Basis for Current Rate		Rates Effective July 1, 2021			
		Total Normal Cost	Member Rate	Total Normal Cost	Change	Change Needed	Member Rate
26060	Miscellaneous PEPRA Level	14.322%	7.25%	14.98%	0.658%	No	7.25%

Section 2

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Risk Pool Actuarial Valuation Information

**Section 2 may be found on the CalPERS website
(www.calpers.ca.gov) in the Forms and
Publications section**

CHAPTER 300. SALARIES AND WORKING CONDITIONS OF EMPLOYEES

Section 301. Salaries

301.1 Compensation Plan

301.1.1 The District has developed a compensation plan that is intended to achieve and support the following goals and objectives:

- (a) The plan enables the District to recruit and retain highly qualified employees;
- (b) The plan provides equitable salaries within a structure where positions are paid in appropriate relationship to each other in the organization and comparable agencies;
- (c) The plan recognizes employee performance and motivates employees to improve their level of performance on the job; and
- (d) The plan is flexible in administration.

301.1.2 Salaries, benefits, and working conditions are subject to the meet and confer process with recognized employee bargaining units. In establishing a framework for review of compensation, the District takes into account compensation in place in Alameda County as well as adjacent mosquito abatement districts, unless otherwise modified through the bargaining process.

301.1.3 The salary of the General Manager shall be considered independently of other District positions.

~~301.2 Salary Steps~~

301.2 Salary Steps

301.2.1 Entry-level field personnel shall be hired at the position of Assistant Mosquito Control Technician ~~or Assistant Vector Scientist~~ for a minimum of six months and until certification as a ~~Vector Mosquito~~ Control Technician is received, at which time they shall advance to the position of Mosquito Control Technician ~~or Associate Vector Scientist~~. The salary for the position of Assistant Mosquito Control Technician ~~and Assistant Vector Scientist~~ is approximately 5% below ~~step 1 that~~ of Mosquito Control Technician ~~and Associate Vector Scientist respectively.~~ step 1.

301.2.2 The ~~recommended plan for the~~ positions of Mosquito Control Technicians, Associate Vector Scientist, Accounting Associate, Public Outreach Coordinator, Lab Director, and Field Operations Supervisor consists of a series of salary ranges, each containing five steps. Each step is approximately 5% above the preceding step in that range.

301.2.3 The positions of IT Director, Regulatory & Public Affairs Director, and Mechanical Specialist consist of a series of salary ranges, each containing five steps. Each step is approximately 2.5% above the preceding step in that range.

301.2.~~34~~ —For each salary range, the first step is considered the entrance rate and the top step the maximum, unless the General Manager finds merit; the candidate possesses exceptional skills or qualifications that would be highly beneficial to the District; or due to the difficult nature of the recruitment, few qualified candidates were available, and it is necessary to hire at an advanced step in order to obtain a person to fill the vacancy. Ordinarily, new employees would ~~be started~~ at the minimum rate and progress to the second step after six months of satisfactory ~~service~~. The third step is achieved after an additional six months of satisfactory service. Each remaining step is reached after one year of satisfactory service at the preceding step, except the Mosquito Control Technician Position and Associate Vector Scientist Positions step 5 which may qualify to apply for the Vector Biologist and Vector Scientist positions after six months. ~~This provision applies to all represented employees.~~

~~301.2.4 The positions of IT Director, Regulatory & Public Affairs Director, Mechanical Specialist, Associate Vector Scientist, Vector Scientist, and Laboratory Scientist consist of a series of salary ranges, each containing five steps. Each step is 2.5% above the preceding step in that range. Progression from step 1 through step 5 follows the plan described in 301.2.3, above.~~

301.2.~~54~~ The position of Vector Biologist consists of two steps and Vector Scientist consists of three steps. Each Vector Biologist step 2 is approximately 5% above the salary range of the previous step 1 and can be achieved after one year of satisfactory service or unless the General Manager finds merit; the candidate possesses exceptional skills or qualifications that would be highly beneficial to the District; or due to the difficult nature of the recruitment, few qualified candidates were available, and it is necessary to hire at an advanced step in order to obtain a person to fill the vacancy.

~~301.2.5 The positions of IT Director, Regulatory & Public Affairs Director, Mechanical Specialist, and Laboratory Scientist consist of a series of~~

~~salary ranges, each containing five steps. Each step is 2.5% above the preceding step in that range. Progression from step 1 through step 5 follows the plan described in 301.2.3, above.~~

301.2.6 If an employee is promoted or changes position in the District service to another position in a higher salary schedule, the salary shall be the amount provided in the schedule step for the new position, which is at least one step higher than the amount received in the former position, but may not exceed the salary schedule. ~~Such salary will be pro-rated from the effective date of promotion to the end of the subject pay period. The date of promotion or advancement will be the new anniversary date established for the employee for purposes of evaluation and advancement in the salary range.~~

301.2.7 The Board may provide for longevity pay as agreed upon in the Employees' Association Memorandum of Understanding.

301.3. Workweek and Pay Days

301.3.1 The standard workweek is defined as any consecutive seven-day period beginning at 12:00 a.m. of any Sunday and ending at 11:59 p.m. the following Saturday.

301.3.2 Established paydays for the District are the 15th and last working day of the month. ~~Employees will be paid for time worked from the 1st through the 15th on the 15th of the month; time worked between the 16th and the end of the month will be paid on the last working day of the month. Wages earned between the 1st and 15th days, inclusive of any calendar month, must be paid no later than the 26th of the day of the month during which the labor was performed, and wages earned between the 16th and the last day of the month must be paid by the 10th day of the following month.~~

301.4. Alternate Workweek

301.4.1 The General Manager may approve an alternate work schedule (including a 9/80 schedule, a 4/10 schedule, or some other alternate schedule based on a 40-hour workweek) for individual employees based on staffing needs, the employee's performance, and the nature of the position. An alternate work schedule for an employee may be implemented at the sole discretion of the General Manager and may be thereafter modified or eliminated as needed, at any time by the ~~District~~ General Manager.

301.4.2 Employees approved to work an alternate 9/80 work schedule will work nine (9) hours for four fixed days in each workweek, and eight (8) hours the remaining day of one workweek. The employee will be off work on the remaining day in the other workweek. As such, during the two-week work period, the employee will work a total of 44 hours one calendar week and 36 hours the other calendar week, with the hours worked split between two workweeks as defined in Section 301.4.3, below.

301.4.3 The Fair Labor Standards Act (FLSA) workweek for employees on the 9/80 work schedule will begin and end 4-four hours into the day of the week the employee is normally scheduled to have a day off. Using this method, an employee will work a total of 40 hours during each scheduled workweek. Overtime and compensation time apply to non-exempt employees for hours worked beyond 40 in any established workweek.

301.4.4 The employee will be eligible to request an alternativealternate -9/80 work schedule following at least six months of employment, subject to the recommendation of his/her supervisor, and the approval of the General Manager. Employees must complete a signed agreement approved by their supervisor and the General Manager, to be eligible for the 9/80 work schedule.

301.4.5 The employee will continue accruing vacation and sick leave hours at the same rate as before being assigned to an alternative work schedule. An employee who is using vacation or sick leave will be charged the number of hours of useused.

301.4.6 Compensation for holidays will not change when an employee is assigned to an alternative work schedule. Employees normally receive 8-eight hours of holiday pay when assigned to a standardregular 40 hour per week work schedule. Under the 9/80alternate work schedule option, an employee will continues to receive 8-eight hours of holiday pay, even if the holiday falls on a day when the employee is scheduled to work more than 8eight9 hours. The employee will use his/her accrued compensatory time off time or vacation time to make up the one-hour difference. If the holiday falls on a day when the employee is not scheduled to work, the 8eight hours will be added to the employee's accrued time off.

301.5 Working Hours

301.5.1 Established hours of District operation are between 7 a.m. and 5:30 p.m. each weekday, Monday through Friday. Reporting times, defined as the time when employees are expected to be present and

ready to start work, may vary based on the specific job requirements. The supervisor will establish the reporting times for each group of employees.

301.5.2 Employees must be present at their job during the “core hours” of 8 a.m. to 11 a.m. and 1:30 p.m. to 3:30 p.m., unless their supervisor and/or the General Manager modifies those hours. For employees approved to use an alternate work schedule, the employee and the employee’s supervisor will establish the work hours for the employee based on established guidelines and as determined by the supervisor and General Manager.

301.5.3 Each employee is provided a 30-minute unpaid meal period on any workday the employee works longer than 6-six hours.

301.5.4 Employees are entitled to take one 10-minute rest period for every four hours of work. Rest periods may not be combined with the 30-minute meal period or be used to arrive late to work or leave work early.

301.5.5 Employees are expected to arrive at work at their regularly-scheduled reporting time.

(a) If an unforeseen delay results in arriving at work 15 minutes or less past the regularly-scheduled reporting time, the employee is expected to make that time up at the end of the work shift.

(b) If an unforeseen delay results in arriving at work more than 15 minutes past the regular reporting time, the period of absence is to be charged to the employee’s accrued vacation balance or compensatory time off.

301.6 Overtime

301.6.1 “Overtime work” for a non-exempt employee is hours worked over 40 hours in any one workweek. For the purpose of calculating overtime, holidays are considered work hours. Vacation and sick hours taken during the workweek will not be credited towards overtime hours.

Overtime must be for definite work performance and ordered and approved by the supervisor or General Manager. The General Manager or authorized designee may authorize overtime work during Saturdays, Sundays, or holidays for any or all personnel.

301.6.2 Overtime work shall be compensated at the rate of one and one-half times the base hourly rate for each hour worked in excess of 40 hours in a workweek, and two hours for each hour worked on a holiday that is recognized by the District. Overtime may be paid in cash, or accrued as compensatory time off (CTO) as set forth in Section 301.7, below.

301.7 Compensatory Time Off (CTO)

301.7.1 Compensatory time off (CTO) may be granted to those non-exempt employees who work overtime as provided in Section 301.6, above, and with whom the District has a prior agreement or understanding that the employee will accept CTO in lieu of cash payment for overtime.

301.7.2 Compensatory time off is earned at the overtime rate (one and one-half hour for each hour worked in excess of 40 hours in a workweek and two hours for each hour worked on a holiday that is recognized by the District).

301.7.3 Employees are encouraged to use their accrued CTO, and the District will make every effort to grant reasonable requests for the use of CTO when sufficient advance notice is given and the workplace is not unduly disrupted.

301.7.4 The maximum number of CTO hours that an employee may accrue is ~~eighty (80) hours~~ 240 hours. Any employee who has reached this maximum ~~shall not~~ will not work any additional overtime until the employee's accrued compensatory time has fallen below the maximum allowed, unless the employee receives advance written authorization and receives payment in cash for any such additional overtime.

301.7.5 The District reserves the right at any time to pay an employee in cash for any or all accrued compensatory time and/or to require the employee to use accumulated CTO.

301.7.6 Employees who separate from District service for any reason shall be paid for accrued and unused CTO.

301.8 Uniform Allowance

301.8.1 The District shall grant designated employees a sufficient number of uniforms to maintain an adequate supply for the changes necessary to keep the uniforms ~~same~~ clean and in good condition, ~~and~~ The District will also ~~will supply~~ provide for a laundry service. The color

and type of uniform will be determined by the General Manager with the cooperation of the employees.

- (a) The uniforms will include the District's insignia placed on the shirts and jackets selected.
- (b) The District shall also furnish each employee with name patches, to be placed on the front of the shirt or jacket so as to be visible at all times. This clothing ~~shall~~ will be worn during working hours unless specifically exempted by the General Manager. Uniforms ~~shall~~ will not be modified without permission from the General Manager.

301.8.2 The District, in order to reduce injuries to workers, will provide an allowance not to exceed the limits set by the Board of Trustees to purchase safety boots that meet Cal/OSHA standards for toe and penetration protection. Safety shoes are to be above ankle height. Employees are to be reimbursed up to the allowance set by the Board upon presenting a receipt of purchase to the District. Employees may have the option of purchasing safety boots at an approved supplier that will ~~then~~ bill the District.

All employees of the District working outside of the office are required to wear approved safety boots or other approved footwear. Safety boots are not required for attending meetings, public education events, or continuing education training.

301.9 Professional Development

- 301.9.1 It is the policy of the District to encourage participation by all employees in continuing education. The General Manager is authorized to reimburse employees for job-related education and training.
- 301.9.2 General Manager approval is required for any educational or training course work for which an employee will be seeking reimbursement. Approval must be granted before the course begins.
- 301.9.3 Reimbursement for approved job-related education and training will be processed, following successful completion of the course or training, upon presentation of documentation of successful completion, and submission of all associated receipts.
- 301.9.4 Training should be scheduled so that it is not disruptive to the employee's normal job duties.

302. Health and Welfare Benefits

302.1 Health, Dental, and Vision Benefits

302.1.1 ~~As defined in plan documents~~ documents, health insurance is available to full-time employees of the District, as well as eligible members of the employee's family ~~as defined in plan documents~~. Dental, ~~and Vision~~ benefits are available to full-time employees after six months of satisfactory service. The District reserves the right to select and contract with health, dental, and vision insurance providers, and to change providers and plans. Impacts associated with changes in health, dental, and vision insurance coverage or carriers will be negotiated with affected employee bargaining groups.

302.1.2 District contributions to health, dental, and vision insurance premiums are negotiated as a part of the bargaining process, and are documented in the relevant Memoranda of Understanding and/or Compensation Agreements. Health plan summaries and specific plan information are available from the General Manager or designee.

302.2 Group Term Life Insurance

Full-time regular employees are provided, at District cost, group term life insurance coverage. The General Manager or designee can provide additional information, plan documents, and literature regarding this benefit.

302.3 Unemployment Insurance

Unemployment insurance provides compensation payable to individuals unemployed through no fault of their own and who are actively seeking employment and are available and able to work. The District will adhere to California Employment Development Department (EDD) unemployment insurance requirements for claim responses. The decision to provide an individual with unemployment insurance is solely at the discretion of the EDD (~~Does this mean insurance claims are determined by personnel working for the EDD? — Or should this read "General Manager"?~~). The General Manager or designee can provide additional information regarding this benefit.

302.4 Consolidated Omnibus Budget Reconciliation Act (COBRA)

302.4.1 Employees and dependents who lose group health coverage due to termination of employment or other "qualifying events" (i.e., death of employee, divorce, or separation) may continue health and dental coverage on a self-pay basis under the COBRA option for eighteen (18) months, or the limits specified by law.

302.4.2 Upon an employee's termination of employment, the District will issue a Notice of Right to Elect COBRA Continuation Coverage for

health care coverage. To continue health care coverage under COBRA, the employee will fill out and sign forms provided by the District. The terminating employee must pay the full cost of coverage, plus the allowable administrative fee, by the deadlines set forth in the Notice.

302.5 Retirement Plan

302.5.1 Classic PERS Members. The District offers a retirement benefit package to all eligible full-time employees through the California Public Employment Retirement System (CalPERS). Full-time employees hired prior to January 1, 2013 and Classic PERS members [\(What is a classic PERS Member?\)](#) will be covered under the 2% @ age 55 formula in CalPERS.

New PERS Members. The District offers a retirement benefit package to all full-time employees hired on or after January 1, 2013 and are New PERS members will be covered under the 2% @ age 62 formula in CalPERS.

302.5.2 In accordance with California Public Employees' Pension Reform Act of 2013 (CalPEPRA), as lawfully applicable, New PERS Members will contribute 50% of the cost of the CalPERS contribution rate. Service credit will be credited in accordance with CalPERS plan guidelines. More information on the retirement program can be obtained by contacting the General Manager or designee.

302.6 Social Security

Employees are not covered under the full federal Social Security program. The District participates in the federal Medicare portion of Social Security for all employees. The employee and the District contribute the mandatory amount into Medicare.

302.7 Workers' Compensation

302.7.1 Employees who are injured on the job, no matter how [slightly \(minor?\)](#), must report the incident immediately to their supervisor. Failure to follow District procedures may affect eligibility to receive Workers' Compensation benefits.

302.7.2 If an employee has an illness or injury that is either caused by his/her job, or incurred within the course and scope of his/her employment, the employee may be entitled to medical care and leave ([i.e.](#), time away from the job based on health care provider's orders). These benefits are administered by the District's workers' compensation carrier.

302.7.3 Following the required three ~~(3)~~-day waiting period, the employee may be entitled to partial wage continuation during time he or she is off work due to a work-related illness or injury. This partial wage continuation will be in the form of temporary disability payments through the District's workers' compensation carrier.

302.7.4 The injured employee will be allowed to integrate any accrued and unused sick leave, vacation, and compensatory time off with the workers' compensation temporary disability payment to retain the full regular rate of pay. After the employee has exhausted available accrued leave the sole source of income will be the temporary disability payments through the workers' compensation carrier. Workers Compensation will run concurrently with Family Care Leave.

302.7.5 The District will not allow any form of retaliation against individuals who file a workers' compensation claim.

302.8 Reasonable Accommodation.

In compliance with federal and state laws, the District provides reasonable accommodation for employees who are unable to perform the essential duties of their jobs due to illness or injury.

- (a) An employee may request an accommodation when an illness or injury limits the employee's ability to perform the essential duties of his or her job. An employee seeking a reasonable accommodation to perform the essential job functions of his/her job should make such a request, preferably in writing, to the General Manager. The request must identify:
(a) the job-related functions at issue; and (b) the desired accommodation(s).
- (b) The District will consider the request for an accommodation consistent with federal and state laws including, but not limited to, the Americans with Disabilities Act.
- (c) Following receipt of a request for accommodation, the General Manager may require additional information, such as reasonable documentation of the existence of a disability.
- (d) The District may require an employee to undergo a fitness for duty examination at the District's expense to determine whether the employee can perform the essential functions of the job with or without reasonable accommodation. The District may also require that a District-approved health care provider conduct the examination.
- (e) After receipt of reasonable documentation of a disability and/or a fitness for duty report, the General Manager will arrange for an interactive discussion, in person or via telephone conference call, with the employee

and his/her representative(s), if any. The purpose of the discussion is to work in good faith to ~~fully~~ consider fully all feasible, potential, and reasonable accommodations.

- (f) Following the conclusion of the interactive discussion, the ~~District~~ General Manager will determine whether reasonable accommodation(s) can be made, and the type of accommodation(s) that will be offered. The District may not provide accommodation(s) that would pose an undue hardship upon District finances or operations, or that would endanger the health or safety of the employee or others. The General Manager will inform the applicant or employee of his/her decision as to reasonable accommodation(s) in writing.
- (g) Periodic evaluation of the accommodation will be conducted and the continuance of the accommodation is not guaranteed. An accommodation may be modified, or ended at any time with notice.

Section 303. Leaves

303.1 Holidays

303.1.1 The District shall provide full-time employees time off with pay for the following recognized holidays:

- (a) January 1st, known as New Year Day;
- (b) The third Monday in January, known as “Dr. Martin Luther King Jr. Day”;
- (c) February 12th, known as “Lincoln’s Birthday”;
- (d) The third Monday in February, known as “President’s Day”;
- (e) The last Monday in May, known as “Memorial Day”;
- (f) July 4th, known as “Independence Day”;
- (g) The first Monday in September, known as “Labor Day”;
- (h) September 9th, known as “Admission Day”;
- (i) The second Monday in October, known as “Columbus Day/Indigenous Peoples’ Day”;
- (j) November 11th, known as “Veterans Day”;
- (k) Thanksgiving and the day after Thanksgiving;
- (l) December 24th, known as “Christmas Eve”;
- (m) December 25th, known as “Christmas”; and
- (n) Other or alternate holidays agreed upon between the District and employee bargaining groups, as documented in the Employees’ Association Memorandum of Understanding.

303.1.2 In the event that any of the holidays provided fall on Sunday, the Monday following will be observed, and in the event any of the

holidays provided fall on a Saturday, the Friday preceding will be observed.

303.1.3 ~~The District shall~~ provide full-time employees an annual floating holiday on July 1st with no rollover.

303.1.43 A day off with pay for full-time employees under this Section shall be recognized as eight (8) hours.

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303.2 Vacation Leave

303.2.1 Accrual of vacation leave under the District's vacation plan will be administered as stated below, unless modified by Employees' Association Memorandum of Understanding. The General Manager may increase the rate of accrual for the purposes of recruitment and as a reward for consistent outstanding performance for any employee who is at the top step of the employee's classification wage range.

<u>Years of Employment</u>	<u>Days Vacation Accrued/Month</u>
Beginning of 1 st year through end of 3 rd year	1 day/month = 12 days/year
Beginning of 4 th year through end of 7 th year	1 1/4 days/month = 15 days/year
Beginning of 8 th year through end of 12 th year	1 2/3 day/month = 20 days/year
Beginning of 13 th year and after	2 1/12 days/month = 25 days/year

~~303.2.2~~ ~~Vacation leave accrued and taken in any calendar year may not exceed the number of days the employee would be entitled to for the number of years of service they have accumulated with the District.~~

303.2.23 ~~If~~ the General Manager may determine determines that the best interest of the District will be served by delaying all or part of the vacation leave, ~~due such employee, unused vacation leave so accumulated shall be added to leave subsequently due, not to exceed a maximum of two years' vacation allowance in the case of any employee in a calendar year.~~

303.2.34 An employee who has reached the maximum vacation accrual level of two years allowance will cease accruing vacation until sufficient vacation is taken that the accrual balance is less than the stated maximum, unless otherwise approved by the General Manager.

303.2.45 Vacation credit shall begin on the first day of ~~the month if employment began on that date, or the first business day following the first of the month employment;~~ otherwise it shall begin on the first day of the succeeding calendar month.

303.2.56 Employees who separate from District service for any reason will be paid for accrued and unused vacation.

303.3 Sick Leave

303.3.1 Paid sick leave provides time off without loss of pay for reasons, and under the conditions, specified in this policy, as may be modified by MOU or applicable law. ~~(awkward construction)~~. The District's Sick Leave Policy conforms to Healthy Families Act of 2014 (CA Paid Sick Leave). Every employee should use sick leave with respect for the intent of the policy and the impact on fellow employees. All employees are responsible for the proper administration of the sick leave provision.

303.3.2 Accrual of paid sick leave is set forth below, ~~ands~~ may be amended or modified by specific provisions in relevant Memoranda of Understanding and/or adopted Compensation Resolutions.

(a) Regular Full-time Employees: Sick leave with pay ~~shall~~will accrue to regular full-time employees at the rate of one work day for each calendar month of service, or according to current Memoranda of Understanding ~~and~~and/or Compensation Agreements. Sick leave credits ~~shall~~will accrue only while an employee is in paid status with the District.

(b) Part-time and Seasonal Employees: After working a minimum of 30 calendar days for the District, ~~3~~three days (24 hours) of paid sick leave ~~shall~~will accrue to part-time, seasonal, and temporary employees. The accrual will be capped at ~~3~~three days or 24 hours.

303.3.3 Approved Sick Leave may be granted to all full-time employees for the following reasons:

(a) For the diagnosis, care, or treatment of an existing health condition, or preventive health care for the employee or a member of the employee's immediate family.

(b) Enforced quarantine of the employee in accordance with community health regulations.

(c) To allow a victim of domestic violence and/or a victim of sexual assault to obtain relief or attempt to obtain relief to help ensure his/her health, safety, or welfare, or that of his or her child ~~ren~~(ren).

(d) To allow a victim of domestic violence and/or a victim of sexual assault to seek medical attention, to obtain services from a

domestic violence program or psychological counseling, or to participate in safety planning.

- (e) Complication or disability resulting from or contributed to any pregnancy, termination of pregnancy, or recovery therefrom.

303.3.4 One-half (50%) of the Sick Leave accrued by a full-time employee in any one year shall will be granted if needed for the reasons cited in 303.3.3(a),(c),or (d).

303.3.5 After meeting the eligibility and waiting period requirements set forth in this policy, accrued Sick Leave can be taken by eligible part-time, seasonal, and temporary employees for the following reasons:

- (a) The diagnosis, care, or treatment of a health condition or for preventive care of the employee or a member of the employee's immediate family.
- (b) For specified purposes when an employee is a victim of domestic violence, sexual assault, or stalking.
- (c) Sick Leave under this Section can only be taken for an absence from a previously scheduled work shift.

303.3.6 Supervisory personnel are charged with the responsibility for reviewing and evaluating sick leave usage.

- (a) Sick leave misuse or abuse is generally defined as use of sick leave for reasons other than are set forth in this policy. Potential indicators of abuse are:
 - (1) A pattern of sick leave use involving days adjacent to scheduled days off and holidays.
 - (2) Refusal or inability to provide medical substantiation when requested.
 - (3) Frequent absences with vague or questionable substantiation.
 - (4) Frequent or recurring exhaustion of sick leave soon after it is earned (unless for substantiated medical reasons).
 - (5) Other evidence of employee activity that is inconsistent with the legitimate use of sick leave, such as usage higher than the District average for the previous calendar year (deduct serious illness or injury) and two or more indicators above.

(b) When it is determined₇ by investigation₇ that sufficient evidence exists to demonstrate that an employee has abused or is abusing or misusing the sick leave privilege, the General Manager may cause such disciplinary action to occur as deemed appropriate to deter future misuse. If it is found that the claim for sick leave was fraudulent, the claim for sick leave will not be paid. Sick leave taken under Sections 303.3.4 and 303.3.5, above, ~~shall~~will not be considered in determining abuse or misuse of the sick leave privilege.

303.3.7 Except for sick leave taken under Sections 303.3.4 and 303.3.5, above, the District may require a health care provider's certificate for absences due to illness when the employee has been put on notice of being suspected of misuse of sick leave and that future absences will require a health care provider's certificate. The health care provider's certificate ~~shall~~will be requested at the earliest possible time and prior to the employee's return to work, whenever possible. The request for a health care provider's certification will adhere to 303.3.7 (b).

(a) Fitness for Duty Exam - Any employee may be required by the General Manager to submit to an examination by a licensed health care provider or psychologist at any time, subject to sufficient cause existing, by the District at its expense in order to determine the state of the employee's health and fitness to perform assigned tasks.

(b) Privacy laws restrict employers from requesting certain medical or health information. Therefore, if asking for a health care provider's certification or other verification of absence due to illness, the District may ask when the employee is anticipated to return to work, with or without restrictions, but cannot ask for a diagnosis or prognosis.

303.3.8 Paid sick leave provides time off without loss of pay for qualifying reasons. It is a non-vested benefit ~~which~~that carries no cash value. Except as may be provided as Accrual Incentives or Retiree Service Credit in designed Memoranda of Understanding or Compensation Resolutions, there is no provision for a pay-out of accrued and unused sick leave upon separation from District employment.

If a part time, seasonal₁ or temporary employee separates and returns within one (1) year of separation, unused sick leave hours ~~shall~~will be restored to the employee. If the employee returns after one (1) year of the previous separation, the sick leave hours ~~shall~~will not be restored to the employee.

303.4 Voting Time Off

- 303.4.1 In the event an employee does not have sufficient time outside of working hours to vote in an election, the employee may take a limited amount of time off without loss of pay to vote.
- 303.4.2 Voting time off should be taken at the beginning or end of the regular work schedule, whichever allows the most free time for voting and the least time off from work. An employee will be allowed a maximum of two (2) hours of voting leave on Election Day.
- 303.4.3 Employees should notify their supervisor of the need for time off to vote at least three (3) working days prior to Election Day.

303.5 Military Leave

- 303.5.1 Military leave will be granted in accordance with state and federal law. An employee requesting leave for this purpose shall promptly provide the General Manager a copy of the military orders specifying the dates, site, and purpose of the activity or mission. Within the limits of such orders, the District may determine when the leave is to be taken and may modify the employee's work schedule to accommodate the request for leave.

In an emergency situation, if orders are not available at the time of the ordered leave, oral notice should be given as soon as possible, with a copy of the military orders to be provided to the District as soon as it is available.

- 303.5.2 Employees ordered into active federal military duty as a member of the National Guard or Naval Militia will be granted military leave for a period not to exceed five (5) years, unless there is an authorized exemption. Authorized exemptions to the five-year limit include: initial enlistments lasting longer than five years, periodic National Guard and Reserve training duty, and involuntary active duty extensions and recalls.
- 303.5.3 Employees ordered to temporary active duty, or for training, will be granted military leave for a period not to exceed 180 calendar days, including time spent traveling to and from such duty.
- 303.5.4 Employees will receive District pay while on military leave, as outlined by law.
- 303.5.5 The District will continue to pay the District's portion of the cost of Health Insurance for an employee while he or she is on any military leave to the same extent it would if the employee were working, regardless of pay status in accordance with the law.

303.5.6 Employees on temporary military leave and who have at least one year of service with the District or at least one year of combined military/District employment service, continue to accrue the same vacation, sick leave, and holiday benefits for up to a maximum of 180 days. This provision also applies to employees who are members of the National Guard.

(a) Employees on active military leave are not entitled to accrue sick leave or vacation during the period of Military Leave.

(b) Employees who are members of the National Guard and are on active military leave accrue vacation and holiday benefits, but not sick leave, for the first 30 days of active service.

303.5.7 An employee returning from active duty after serving in time of war or national emergency must seek reemployment within six months after completing military service, but not later than six months after the end of the war or national emergency. Reemployment rights do not extend to an employee who fails to return to his/her position within 12 months after the first date on which he or she could terminate active military service.

(a) An employee on military leave for reasons other than war or national emergency must return to work or seek reemployment as set forth below:

(1) An employee whose military leave lasted from 1 to 30 days must report to the District by the beginning of the first full regularly scheduled work day on the first full calendar day following the completion of the period of service.

(2) An employee whose military service lasted from 31 to 180 days must submit a reemployment application (verbally or in writing) with the District no later than 14 days after the completion of the period of service.

(3) An employee whose military leave lasted more than 180 days must submit a reemployment application (verbally or in writing) with the District no later than 90 days after the completion of the period of service.

(b) An employee who fails to report to work or submit a reemployment application as set forth in this Section may be deemed to be on Unauthorized Leave from the District.

303.6 Family Care Leave.

— Although the District has fewer than 50 employees and is not required to provide family and medical leave under either the Family and Medical Leave Act (FMLA) or the California Family Rights Act (CFRA), it will grant eligible employees family care leave similar to the provisions of the FMLA and CFRA, their corresponding regulations, and this [policy rule \(what rule?\)](#). If, at any time, the District employs 50 or more employees, this rule will also govern leave procedures under the FMLA and CFRA. The Family Care Leave policy may be found at Appendix 300.

303.7 Pregnancy Disability Leave

303.7.1 The District will provide up to four months, or seventeen and ~~and~~ one-third (17 1/3) weeks of Pregnancy Disability Leave to eligible employees as required by State law. Pregnancy Disability Leave is without pay.

303.7.2 An employee who has been advised by her health care provider that she is disabled due to pregnancy or a pregnancy-related condition, and who has provided timely notice of this determination to the District, is entitled to Pregnancy Disability Leave. There is no minimum service requirement for eligibility.

303.7.3 Pregnancy Disability Leave is available when a woman is ~~actually~~ disabled by her pregnancy, childbirth, or a related medical condition. The reasons for leave include:

- (a) time off needed for prenatal care;
- (b) severe morning sickness;
- (c) doctor-ordered bed rest; and/or
- (d) childbirth, recovery from childbirth, and any related medical condition.

A woman does not have to be completely incapacitated or confined to her bed to qualify as being disabled by pregnancy. However, as a general rule, a woman must be, in the opinion of her health care provider, unable to perform one or more essential functions of her job without undue risk to herself or to other persons, or without undue risk to successful completion of her pregnancy.

303.7.4 The duration of Pregnancy Disability Leave is limited to four months (17 1/3 weeks) during the period the employee is disabled by pregnancy or a pregnancy-related condition.

303.7.5 Pregnancy Disability Leave may be accounted for in increments of no greater than one hour, or the increment utilized to account for use of other forms of leave (if the same is less than one hour).

303.7.6 An employee disabled by pregnancy is eligible for intermittent or reduced schedule leave if recommended by her treating health care provider.

(a) If intermittent leave is medically advisable, it may be necessary to temporarily transfer the employee to an available alternative position with an equivalent rate of pay and benefits.

(b) The employee must be qualified for the available alternative position.

(c) The equivalent position must better accommodate recurring periods of leave than the employee's regular job.

(d) If there is no available alternative position, the District may consider altering the employee's existing position on a temporary basis to accommodate intermittent leave or reduced schedule.

303.7.7 The District will consider temporary reasonable accommodations that are determined to be medically advisable by the employee's health care provider, and reasonable by the District. Temporary accommodations may include:

(a) Additional leave after the employee has exhausted her right to four months of Pregnancy Disability Leave;

(b) Transfer to a less strenuous or hazardous position if the employee's health care provider states that it is medically advisable, and the employee is qualified for the position;

(c) Creation of a temporary light-duty assignment, or modification of current job on a temporary basis;

(d) Modifying the work schedule on a temporary basis; and/or

(e) Allowing more frequent restroom breaks.

303.7.8 An employee seeking a temporary accommodation in conjunction with pregnancy or a pregnancy-related condition shall provide notice of the need for such an accommodation in advance of the needed accommodation, unless such notice is not possible.

(a) The request for accommodation must include Medical Certification that documents the specific limitations the health

care provider has set forth for the employee, as well as the anticipated duration of those limitations.

- (b) The District ~~shall~~ will engage in an interactive process with an employee seeking a temporary accommodation in conjunction with pregnancy or a pregnancy-related condition to identify, discuss, evaluate, and implement accommodations that are consistent with the recommendations of the health care provider.

303.7.9 Employees on approved Pregnancy Disability Leave will be required to exhaust accumulated leave balances before being placed on unpaid leave.

303.7.10 The District will continue to pay the District's portion of the cost of "Health Insurance" for an employee while she is on an approved Pregnancy Disability Leave to the same extent it would if the employee were working, regardless of pay status, for a maximum of four (4) months.

- (a) "Health Insurance" is defined as medical, vision, and dental insurance. The employee must continue to pay his/her employee contribution to Health Insurance either through payroll deduction while using leave balances, or by direct payment to the District while on unpaid leave.

- (b) Coverage on a particular plan may be dropped if the employee is more than 30 days late in making a premium payment. However, the employee shall receive a notice at least 15 days before coverage is to cease, advising that she will be dropped if the premium payment is not paid by a certain date.

- (c) Contribution amounts for all employees are subject to any change if rate changes ~~in rates~~ by the provider occur while the employee is on leave.

- (d) The total combined duration of District contribution toward Health Insurance available during unpaid leaves due to any combination of pregnancy disability, the employee's serious health condition, and family care purposes will not exceed twenty-nine and one-third (29.33) weeks in a twelve (12) month period.

303.7.11 Leave available under the California Family Rights Act will not run concurrently with Pregnancy Disability Leave. An employee may have separate eligibility for "bonding" leave following the birth of a child under the California Family Rights Act. Refer to the District Family ~~and Medical~~ Care Leave policy for information about eligibility requirements.

303.7.12 Employees must provide at least thirty (30) days' advance notice of the need for Pregnancy Disability Leave, ~~or~~ the need for a temporary reasonable accommodation, or transfer in conjunction with pregnancy, if the need is foreseeable. If such notice is not possible due to a change in circumstances, medical emergency, or other good cause, the employee is required to provide notice as soon as ~~practicable~~practical.

303.7.13 Medical certification will be required to support the need for Pregnancy Disability Leave or other reasonable accommodation in conjunction with pregnancy or a pregnancy-related condition.

(a) Medical certification is to be provided by the employee's health care provider, and must include:

- (1) the date on which the employee became disabled due to pregnancy;
- (2) the anticipated duration of the period of disability; and
- (3) an explanatory statement that, due to the disability, the employee is unable to work at all, or is unable to perform any one or more of the essential functions of her position without undue risk to herself, the successful completion of her pregnancy, or to other persons.

303.7.14 An employee returning from Pregnancy Disability Leave or temporary accommodation shall be reinstated to the same position she held prior to taking leave or undertaking a temporary accommodation in conjunction with pregnancy or a pregnancy-related condition, except as provided below.

(a) The employee may not be reinstated to the exact same position if the employee would not have been employed for reasons unrelated to the leave, such as a layoff.

(b) If the exact same position is not available, the employee will be reinstated to a comparable position. A comparable position is one that is virtually identical to the employee's previously held position, including wages, benefits, working conditions, and shift.

303.7.15 Lactation.

In accordance with California Labor Code section 1030, the District shall provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's infant child. The break time, if possible, shall run concurrently with the employee's regular break time.

In accordance with California Labor Code section 1031, the District ~~shall~~will make all reasonable efforts to provide the employee with the use of a room or other location, other than the restroom, in close proximity to the employee's work area, for the employee to express milk in private.

303.8 Bereavement Leave

- 303.8.1 A leave of absence with pay because of death in the immediate family of a person in the District employ, as defined in Section 303.15, below, may be granted by the General Manager for a period not to exceed three days.
- 303.8.2 For out-of-state funerals, the Board authorizes an additional day (for a total of four days).
- 303.8.3 Entitlement to a leave of absence under this Section shall be in addition to any sick leave, emergency leave, or any other leave to which the employee may be entitled.

303.9 Jury Duty

- 303.9.1 The District will grant time off in conjunction with service on a jury in response to a subpoena pursuant to the requirements of the Federal Jury System Improvement Act of 1978 and California Labor Code section 230. Compensation during authorized jury will be provided pursuant to the terms of this policy, as may be modified by relevant Memoranda of Understanding, or approved Compensation Agreements. Proof of jury duty must be provided to District.
- 303.9.2 In the event an employee is called for jury duty, no deduction from salary will be made for the absence while serving as a juror or in answering the call for jury duty; provided, however, that the employee shall endorse payments from the Courts for jury duty to the District.
- 303.9.3 Employees may retain any reimbursement for mileage issued by the Courts in conjunction with jury service.
- 303.9.4 Employees called to jury duty must report to work before or return to work following their service whenever practical.
 - (a) If an employee does not have to report to the jury room/court for full days in the midst of their service, he or she is expected to report to work whenever practical.

- (b) An employee's failure to report to work may be considered to be an absence without leave and could be subject to disciplinary action.
- (c) Employees who must report for jury duty on their regular days off will not be eligible for jury duty pay. Such service is considered to be a civic duty and not compensable by the District.

303.9.5 In the event an employee is subpoenaed to appear as a witness in a trial related to District business, no deduction from salary will be made for the absence while serving as a witness or in answering the subpoena; provided, however, that the employee shall endorse all payments, if any, for witness duty to the District.

303.10 School Activities Leave

303.10.1 Parents, guardians, grandparents, or individuals serving as parents with custody of minor children are entitled to take up to forty (40) hours of time off work each year to attend school-related activities for the following reasons:

- (a) when a student has been suspended and the parent, guardian, or grandparent is required to appear at the school pursuant to the school's request; and/or
- (b) to attend designated Child-Related activities. Child-Related activities include: attending school functions, activities and programs; finding, enrolling or reenrolling a child in a school or with a licensed child care provider; and addressing a child care or school emergency, including closure or unexpected unavailability of the school (excluding planned holidays) or a natural disaster.

303.10.2 Except for the need to address a child-care provider or school emergency, the use of School Activities Leave is limited to eight hours per month.

303.10.3 The District may require proof of an employee's participation in these activities.

303.10.4 The employee must provide reasonable advance notice to his or her supervisor before taking any time off under this policy.

303.10.5 Employees must use accrued paid time off for the absence. If the employee does not have any accrued paid time off, the absence will be unpaid. However, exempt employees will be paid their full salary for any week in which they perform any work for the District that is interrupted by the need for time off under this policy.

303.11 Time Off for Crime Victims

- 303.11.1 Employees who have been victims of serious or violent felonies, as specified under California law, or felonies relating to theft or embezzlement, may take time off work to attend judicial proceedings related to the crime.
- 303.11.2 Employees also may take time off if an immediate family member has been a victim of such a crime, and the employee needs to attend judicial proceedings related to the crime.
- 303.11.3 Employees must give their supervisor a copy of the court notice given to the victim of each scheduled proceeding before taking time off, unless advance notice to the District of the need for time off is not feasible. When advance notice is not feasible, the employee must provide the District with documentation evidencing the judicial proceeding, within a reasonable time after the absence. The documentation may be from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim.
- 303.11.4 Employees will be paid under this section only to the extent they have accrued vacation or compensatory time off available.

303.12 Catastrophic Leave

- 303.12.1 A leave of absence with pay for up to five days annually may be granted in the case of a catastrophic event (such as earthquake, flood, or fire) that directly impacts the employee, or a member of the employee's immediate family as defined in Section 303.15, below. Employees must request and receive approval from the General Manager to receive paid Catastrophic Leave. Catastrophic Leave ~~shall~~ will be in addition to any other entitled sick, vacation, or other leave benefit.

303.13 Medical Leave Donation Program

- 303.13.1 Any District employee who accrues vacation credit may voluntarily donate those credits to any other District employee if the recipient employee experiences a catastrophic illness or injury and has exhausted all accrued leave credits, ~~(i.e.,~~ sick leave, vacation, compensatory time off, due to illness or injury, including pregnancy and maternity leave.
- 303.13.2 Employees may donate a maximum of forty (40) hours of vacation per fiscal year in increments of eight hours in support of fellow employees who experience a catastrophic illness or injury. Unused donated time will be returned proportionally to the donors.

- 303.13.3 Donated time will be “banked,” using the value of each hour of donated time as the basis for credit.
- 303.13.4 An employee may request a grant of donated time under the program when he/she has a catastrophic illness or injury, and has exhausted all accrued paid leave benefits. Grants may be requested when the employee must care for a member of his/her immediate family under the same conditions. The request must include documentation of the catastrophic illness or injury, the limitations of that condition, and the anticipated duration of the condition.
- 303.13.5 A request for donated time under this program may be submitted by the legal representative or an employee’s immediate family member with the employee’s authorization. The request must include documentation of the catastrophic illness or injury, the limitations of that condition, and the anticipated duration of the condition.
- 303.13.6 Grants of donated time will be approved by the General Manager, with consideration being given to the amount of available donated time and the demonstrated need of the employee. In no event will a grant of donated time be approved for an employee who has a history or record of sick leave abuse or failure to responsibly use accrued leave benefits responsibly.
- 303.13.7 Grants will be awarded as hours from the leave bank. Donated vacation credit may not exceed continuance of the employee’s regular rate of compensation.
- 303.13.8 While an employee is on catastrophic leave using donated time, the employee shall not accrue any vacation or sick leave.
- 303.13.9 Donations are subject to applicable tax laws. Recipient employees will be responsible for any applicable state and federal income taxes on the donated time. There is no tax liability to donors.

303.14 Leave Without Pay

- 303.14.1 A leave of absence without pay may be granted by the Board of Trustees upon the request of a District employee and recommendation of the General Manager, but such leave shall will not be for longer than six months
- 303.14.2 Unless otherwise specifically provided in the policies in this Chapter, or set forth in provisions of the Employee’s Memorandum of Understanding, the General Manager is directed NOT to pay the health benefits of employees at any time that they are on leave without pay from the District.

303.15 Definition of Immediate Family

- 303.15.1 The definition of “Immediate Family” shall be consistently applied to all leave policies set forth in this Chapter. The District purposefully elects a broad and consistent definition, which may, in some circumstances, be beyond what is required by law and regulation, to ensure efficient and consistent administration of leave policies.
- 303.15.2 For purposes of leave administration in this Chapter, “Immediate Family” is defined as an employee’s: Spouse (including a lawfully married same-sex spouse), state registered domestic partner, child, (including a biological, adopted, or foster child, legal ward, or a child to whom the employee stands in *loco parentis*) child of registered domestic partner, stepchild, brother, stepbrother, sister, stepsister, mother, stepmother, father, stepfather, parent-in-law, grandparent, and grandchild.

303.16 Administrative Leave

303.16.1 Exempt employees will be given 40 hours of administrative leave annually on July 1 with no rollover.

Section 304. Probation and Performance Management

304.1 Probationary Period

- 304.1.1 The probationary period is regarded as a part of the selection process for regular employees and is utilized for the purpose of determining the employee’s ability to ~~satisfactorily~~—perform satisfactorily the essential job duties, with or without reasonable accommodations, prescribed for the position, and determining the employee’s ability to work with other employees. All probationary employees are considered to be “at-will.” Temporary, part-time, and seasonal employees are at-will employees and are not subject to a probationary period. The probationary period policy does not apply to at-will management employees.
- 304.1.2 All initial and promotional appointments shall be tentative and subject to a probationary period of actual District service in the new position. The probationary period does not include time served under any temporary or provisional appointment. The lengths of the initial and promotional probationary periods ~~shall~~ will be six (6) months for all full-time employees.
- 304.1.3 The probationary period of an individual employee may be extended by the General Manager prior to the expiration of probation, upon the

request of the supervisor and approved by the General Manager, for a period not to exceed an additional six (6) months.

(a) Probation may be extended if there has been insufficient opportunity to ~~fully~~ evaluate fully the employee's ability to perform the duties prescribed for the regular position. Such an extension must be approved by the General Manager, and the employee ~~shall~~ will be notified in writing of the extension of the probationary period.

(b) If the number of leaves of absences (paid or unpaid) totals thirty (30) or more days, it will automatically extend the probationary period the equivalent amount of time the employee was absent from work.

304.1.4 A supervisor may determine that a probationary employee should not pass probation at any time during the employee's probationary period or extension thereof. When the supervisor makes such a determination, he/she ~~shall~~ will notify the General Manager in writing. Upon approval of the General Manager, the supervisor shall terminate employment of the probationary employee by written notice prior to the expiration of probation.

304.1.5 Probationary employees serve in an at-will capacity. Any release from probation ~~shall~~ will not be for cause, but rather, because the employee failed to meet the standards of the class/position. The employee has no right of appeal of failure to pass probation.

304.1.6 An employee who fails to pass probation following a promotional appointment and held regular status in his/her former classification shall be reinstated to his/her former position or to a vacant position in the same classification.

304.1.7 If an employee is promoted during a probationary period, the employee ~~shall~~ will serve the probationary period in the new position. If the employee does not pass the probationary period of the promotion, there are no specific employee rights to return to his/her previous job, ~~since~~ because regular status was not obtained.

304.2 Performance Evaluations

304.2.1 The performance management system at the District is designed to motivate, recognize, and reward employees' efforts and achievements. The District strives to create a work environment in which employees are recognized and rewarded for their contributions and where employees understand, contribute, and help meet the District's overall goals.

- 304.2.2 Goal-oriented performance objectives should be established and clearly communicated for each employee. Both performance and behavioral objectives may be established. It is important that employees understand the District's expectations.
- 304.2.3 The District encourages individual feedback to employees on a regular basis. The District's performance management system is designed so that each regular full-time employee will be evaluated at least annually, and quarterly while the employee is on probation.
- 304.2.4 Employees will be eligible for consideration of a salary step increase in conjunction with the annual evaluation. The first increase will be considered with the evaluation at the employee's six-month anniversary.
- 304.2.5 All employee evaluations ~~shall~~ will be prepared in written form and ~~shall be~~ signed by the employee's supervisor. (The General Manager's supervisor is the Board of Trustees or its chosen representatives.)
- 304.2.6 For each evaluation, there ~~shall~~ will be a performance evaluation review meeting between the employee and the employee's supervisor, during which the written evaluation ~~shall~~ will be presented and discussed.
- (a) Upon completion of the performance evaluation review meeting, the employee ~~shall~~ will sign the evaluation to show that the interview was completed.
- (b) The employee ~~shall~~ will have the opportunity to provide written comments regarding the evaluation within seven calendar days of the interview.
- (c) The General Manager ~~shall~~ will review the performance evaluation and employee comments. The General Manager ~~shall~~ will sign the performance evaluation to indicate that the process was completed. ~~A copy~~ Copies of the completed performance evaluation, and the employee's comments, ~~shall~~ will be provided to the employee. The original copy will be kept in the employee's personnel file.
- 304.2.7 An employee evaluation that is less than satisfactory requires preparation of a performance improvement plan to be signed by the employee, and a follow-up evaluation to be completed within six months.
- 304.2.8 The performance evaluation is not subject to the grievance process set forth in Chapter 700 of this Policy Manual.

Section 305. Job Abandonment

305.1 Attendance and punctuality that is observant of scheduled hours on a regular basis ~~is an~~are essential functions of all classification. A constructive resignation occurs and is effective when an employee has been absent from duty for three (3) or more consecutive working days without authorized leave. The District may consider that a constructive resignation has occurred due to the absence, or that the absence provides a reasonable basis for believing that the employee has abandoned the job.

At minimum, one phone call in an attempt to speak with the employee will occur. A voice message may be left for the employee.

After being absent for three consecutive working days, a written notice will be sent via U.S.P.S. Priority Mail to the employee. If known, an e-mail may also be sent to the employee's personal e-mail address. The employee will be given written notice, at employee's address of record, of the circumstances of the job abandonment, and an opportunity to provide an explanation for employee's unauthorized absence. The employee will be provided five (5) calendar days to respond, in writing, why employee's employment with the District should not be terminated due to job abandonment, or can arrange for an appointment with the General Manager or designee before final action is taken to explain the unauthorized absence and failure of timely notification. The decision of the General Manager is final.

Section 306. Drug Free Workplace

- 306.1 The District is committed to providing a work environment that is safe, healthy, and free of any adverse effects caused by alcohol or controlled substances. The District is concerned about employees or other persons working, contracting, or volunteering with the District being under the influence of alcohol, drugs, and/or controlled substances at work or while on District premises. The purpose of this policy is to promote a drug and alcohol-free workplace and to eliminate substance abuse and its effects in the workplace.
- 306.2 A District employee is prohibited from working or being subject to call-in if impaired by alcohol or any controlled substance.
- 306.3 An employee must notify his/her supervisor before beginning work when taking medications or drugs that could interfere with the safe and effective performance of duties or operation of District equipment. If there is a question regarding an employee's ability to perform assigned duties safely and effectively while using prescribed medications, the District may require medical clearance.

- 306.4 Compliance with this policy is a condition of District employment. Disciplinary action will be taken against those who violate this policy.
- 306.5 In order to promote a safe, productive, and efficient workplace, the District has the right to search and inspect all District property, including but not limited to lockers, storage areas, furniture, District vehicles, and other places under the common or joint control of the District and employees, without prior notice. No employee has any expectation of privacy in any District building, property, or communications system. No personal property items, such as personal cell phones or other personal electronic devices, purses, backpacks, briefcases, etc., will be searched under this policy.
- 306.6 Except as provided otherwise in a Memorandum of Understanding, the District has discretion to test a current employee for alcohol or drugs following any work-related accident or any violation of safety precautions or standards.

Section 307. Workplace Violence

The goal of the District is to provide every employee a safe work environment. To this end, it is the District's policy that violence, or the threat of violence, in the workplace will not be tolerated in any form. It is inappropriate to use violence or threats of violence for any reason or to in any way interfere with providing a safe workplace. Violence, or the threat of violence, against or by any employee of the District or any other person is unacceptable.

- 307.1 Should a non-employee or District Trustee on District property demonstrate or threaten violent behavior, the District will call law enforcement and he/she may be subject to criminal prosecution. Should an employee demonstrate or threaten violent behavior, he/she may be subject to disciplinary action up to and including termination.
- 307.2 The following actions are considered violent acts, but not limited:
- (a) ~~s~~Striking, punching, slapping, or assaulting another person;
 - (b) ~~f~~Fighting or challenging another person to a fight;
 - (c) ~~g~~Grabbing, pinching, or touching another person in an unwanted way whether sexually or otherwise;
 - (d) ~~e~~Engaging in dangerous, threatening, or unwanted horseplay;
 - (e) Threat with the use of a gun, knife, or other weapon of any kind on District property, including parking lots, other interior and exterior premises, District vehicles, or while engaged in activities for the District in other locations;
 - (f) ~~v~~Verbal assaults. ~~Verbal assaults that~~ are statements that would place a reasonable person in fear of harm for the safety of himself/herself or others and that serve no legitimate workplace purpose; ~~and/or~~;
 - (g) ~~t~~Threatening harm or harming another person, or any other action or conduct that implies the threat of bodily harm.

- 307.3 Any employee or Trustee who is a victim of any violent threatening or harassing conduct, any employee or Trustee witness to such conduct, or any employee or Trustee receiving a report of such conduct, whether the perpetrator is a District employee or a non-employee, ~~shall~~will immediately report the incident to their supervisor or other appropriate person in the chain of command. The General Manager must be notified.
- 307.4 No one~~;~~ acting in good faith~~;~~ who initiates a complaint or reports an incident under this policy will be subject to retaliation or harassment by the District.
- 307.5 Any employee reported to be a perpetrator~~;~~ will be provided due process before the District takes disciplinary action.
- 307.6 Anyone who fears for the safety of persons at the scene of the violent ~~act~~ ~~should~~act should call law enforcement immediately.

Section 308. Exit Interviews

- 308.1 The General Manager, or immediate supervisor, ~~shall~~will meet with each employee at the end of their employment at the District.

Section 309. Remote Working (Telework)

- 309.1 It is the policy of ACMAD to provide a telecommuting program as an alternative to the traditional work location. The program is designed to achieve increased productivity and ~~effectiveto~~ use of staff work time ~~effectively~~, to promote efficient use of resources, and ~~to~~ allow for flexibility during family and local/state/national emergencies.

309.1.1 Telework refers to a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work.

309.1.2 There are three types of telework.

- a) Routine telework in which telework occurs one day a week as part of an ongoing, regular schedule.
- b) Situational telework that is approved by the General Manager, or his/her designee, on a case-by-case basis, where the hours worked were ~~NOT~~not part of a previously approved, ongoing, and regular

telework schedule. Situational telework should only be used ~~seldomly~~~~infrequently~~ for ~~the~~ ~~cases~~ ~~of~~ ~~such~~ ~~as~~ doctors' appointments, road hazards, inclement weather, sick family members, or emergencies. Situational telework may also be occasionally used to promote staff and resource efficiency, particularly for offsite meetings or ~~for~~ appointments where telework would increase staff efficiency. Situational telework is allowed at a maximum of five (5) days a month unless an emergency arises.

- c) Management telework in which the General Manager, or his/her designee, notifies staff that they are working off site for the day(s) or portion thereof.

309.1.3 Telecommuting is not an employee right but may be offered by the District based upon business needs. If at any time the General Manager, or his/her designee, ~~determines~~ the work schedules and/or workweek periods offered must be changed, affected employees will be notified of the change at least one week in advance.

309.2 Telecommuting Eligibility

309.2.1 Eligibility to participate in the telecommuting program is subject at all times to the needs of the District and may be modified as those needs dictate.

309.2.2 This policy ~~shall~~~~will~~ be applicable to ~~selected~~ employees who meet specific work standards ~~and who have~~ current projects ~~, and the employees'~~ job duties ~~that~~ are appropriate for telecommuting. Meeting one or more of the eligibility requirement does not guarantee approval of telecommuting. The General Manager, or his/her designee, holds the final determination of ~~whether~~ an employee's position ~~being~~~~is~~ appropriate for telecommuting and if the employee meets the specific work standards. Minimum work standard eligibility requirements include, but are not limited to:

a) ~~p~~Prior annual job performance evaluation and/or job performance that demonstrates employee ability to work independently;

~~y:~~
b) eEmployee is self-motivated and demonstrates high dependability;

~~i:~~
c) jJob duties and requirements allow the employee to be away

from the District's worksite for a period of time during the work week;

- d) ~~t~~Telecommuting does not impede other employees from performing their job duties or diminish the operations of the District.
- e) ~~t~~Telecommuting does not reduce service to internal or external customers; and/or
- f) ~~s~~Supervisor is able to manage the employee remotely.

30-9.3 Participation Guidelines

309.3.1 The duties, obligations, responsibilities, and conditions of a District employee are not changed by telecommuting. Employee's wage, retirement, benefits, and insurance coverage remain unchanged.

309.3.2 The telecommuting employee remains obligated to comply with all District policies, practices, and instructions. Violations may result in preclusion from telecommuting and/or disciplinary action, up to and including termination of employment. The District's worker's compensation liability for job-related accidents will continue to apply during the employee's telecommuting work hours.

309.3.3 Work hours, overtime compensation, and vacation schedules will conform to District policies and practices, Fair Labor Standards Act (FLSA), and to any other terms agreed upon by employee supervisor, except that, those terms may not violate the laws/provisions stated above. Hours of work can be arranged flexibly with the supervisor.

3.9.4 Job Performance

309.4.1 Employee will work at a designated location during hours agreed upon. Arrangements for flexible work schedules are subject to supervisor's approval.

309.4.2 Expectations must be pre-established between telecommuters and supervisors regarding work assignment(s), productivity level, and productivity measurements to be used when employee is telecommuting. Timeliness, quality, and quantity of work must be maintained.

309.4.3 Attendance and punctuality that is observant of scheduled hours on a regular basis is an essential function of each classification and must be maintained during telecommuting, unless otherwise approved in advance.

309.4.4 Employee agrees not to engage in employment activities other than District assignments during telecommuting hours.

3.9.5 Office Equipment

309.5.1 ~~District provided equipment is not an entitlement for telecommuters. The District may provide equipment but are not obligated to do so.~~The District will use its best efforts to provide equipment similar to that used by employee(s) on a regular basis to accomplish their daily duties, as determined by the General Manager. Office supplies needed by the telecommuter will be provided by the District. All supply requests (for what?) must be pre-approved by the General Manager, or his/her designee. The District retains ownership of all equipment and/or licenses provided.

309.5.2 Use of District equipment and supplies is limited to authorized persons for purposes relating to District business. The employee is responsible for ensuring that equipment is used properly. The District will provide for maintenance and repairs to District equipment.

309.5.3 When ~~an~~ employee uses his/her own equipment for telecommuting, ~~the~~ employee is responsible for maintenance and repair of ~~their~~ equipment. The District is not liable for damage to the employee's real property.

309.5.4 The District is not responsible for the payment of utilities (heat, electricity, etc.) or home maintenance costs.

309.5.5 In the event of delay in repair or replacement of equipment or any other circumstance under which it would be ineffective for the employee to telecommute, the employee will return to the District workplace.

309.6 Taking District Vehicles Home

309.6.1 If an employee is approved by the General Manager, or his/her designee, to take a District vehicle home as an effective use of staff work time, to promote efficient use of resources, ~~and/or~~ to allow for

flexibility during family and local/state/national emergencies, the vehicle must be driven directly home and parked off-street.

309.6.2 If crossing any toll roads while driving home, those costs must be incurred by the employee by registering the District vehicle with the appropriate agency.

309.7 Remote Work Location

309.7.1 Employee must designate a workspace at home or another location that is maintained in a safe condition and, free from hazards. Telecommuter will be responsible for completing a workspace safety review with approval from the General Manager, or his/her designee, that will include a photo of the workspace. Any accident occurring while telecommuting must be brought to the immediate attention of the supervisor.

309.7.2 As part of telecommuting responsibilities, the telecommuter must ensure that safety and ergonomic standards are met in their workspace. Although the workspace does not have to be a separate room, it must have adequate lighting, ventilation, and furniture that is ergonomically comfortable and safe to use.

309.7.3 Telecommuters must have a method for expediently receiving and responding to communications (phone calls, messages, mail, etc.) from other staff, supervisors, and when applicable, clients and/or the public.

309.7.4 Telecommuter remains solely liable for injuries to third persons and/or members of employee's family on employee's premises.

309.7.5 Telecommuter will take all reasonable precautions necessary to secure District information and equipment in his/her workspace in order to, prevent unauthorized access to any District system or information. Data and information used by telecommuters must be treated with the same caution and respect that confidential material is given in the District office. (examples?)

309.8 Request for a Telecommuting Schedule

309.8.1 Employees who would like Routine and/or Situational Telework must submit an email request to their supervisor and General Manager, or his/her designee, for approval, if not already assigned Telework due to a local/state/national emergency.

309.8.2 All tele~~commuting~~ work (whether routine, situational, or management) must be added to the District calendar before the workday has begun. The employee's ~~supervisors~~supervisor and/or the Accounting Associate will ~~per~~provide access to the ~~If you do not have access to the calendar, please email your supervisor and Accounting Associates to have it added.~~District calendar.

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CHAPTER 300. SALARIES AND WORKING CONDITIONS OF EMPLOYEES

Section 301. Salaries

301.1 Compensation Plan

301.1.1 The District has developed a compensation plan that is intended to achieve and support the following goals and objectives:

- (a) The plan enables the District to recruit and retain highly qualified employees;
- (b) The plan provides equitable salaries within a structure where positions are paid in appropriate relationship to each other in the organization and comparable agencies;
- (c) The plan recognizes employee performance and motivates employees to improve their level of performance on the job; and
- (d) The plan is flexible in administration.

301.1.2 Salaries, benefits, and working conditions are subject to the meet and confer process with recognized employee bargaining units. In establishing a framework for review of compensation, the District takes into account compensation in place in Alameda County as well as adjacent mosquito abatement districts, unless otherwise modified through the bargaining process.

301.1.3 The salary of the General Manager shall be considered independently of other District positions.

301.2 Salary Steps

301.2.1 Entry-level field personnel shall be hired at the position of Assistant Mosquito Control Technician or Assistant Vector Scientist for a minimum of six months and until certification as a Vector Control Technician is received, at which time they shall advance to the position of Mosquito Control Technician or Associate Vector Scientist. The salary for the position of Assistant Mosquito Control Technician and Assistant Vector Scientist is approximately 5% below step 1 of Mosquito Control Technician and Associate Vector Scientist respectively.

301.2.2 The positions of Mosquito Control Technician, Associate Vector Scientist, Accounting Associate, Public Outreach Coordinator, Lab Director, and Field Operations Supervisor consist of a series of salary

ranges, each containing five steps. Each step is approximately 5% above the preceding step in that range.

- 301.2.3 The positions of IT Director, Regulatory & Public Affairs Director, and Mechanical Specialist consist of a series of salary ranges, each containing five steps. Each step is approximately 2.5% above the preceding step in that range.
- 301.2.4 For each salary range, the first step is considered the entrance rate and the top step the maximum, unless the General Manager finds merit; the candidate possesses exceptional skills or qualifications that would be highly beneficial to the District; or due to the difficult nature of the recruitment, few qualified candidates were available, and it is necessary to hire at an advanced step in order to obtain a person to fill the vacancy. Ordinarily, new employees would start at the minimum rate and progress to the second step after six months of satisfactory service. The third step is achieved after an additional six months of satisfactory service. Each remaining step is reached after one year of satisfactory service at the preceding step, except the Mosquito Control Technician and Associate Vector Scientist Positions step 5 which may qualify to apply for the Vector Biologist and Vector Scientist positions after six months.
- 301.2.5 The position of Vector Biologist consists of two steps and Vector Scientist consists of three steps. Each step is approximately 5% above the salary range of the previous step and can be achieved after one year of satisfactory service or unless the General Manager finds merit; the candidate possesses exceptional skills or qualifications that would be highly beneficial to the District; or due to the difficult nature of the recruitment, few qualified candidates were available, and it is necessary to hire at an advanced step in order to obtain a person to fill the vacancy.
- 301.2.6 If an employee is promoted or changes position in the District service to another position in a higher salary schedule, the salary shall be the amount provided in the schedule step for the new position, which is at least one step higher than the amount received in the former position, but may not exceed the salary schedule. Such salary will be prorated from the effective date of promotion to the end of the subject pay period. The date of promotion or advancement will be the new anniversary date established for the employee for purposes of evaluation and advancement in the salary range.
- 301.2.7 The Board may provide for longevity pay as agreed upon in the Employees' Association Memorandum of Understanding.

301.3. Workweek and Pay Days

- 301.3.1 The standard workweek is defined as any consecutive seven-day period beginning at 12:00 a.m. of any Sunday and ending at 11:59 p.m. the following Saturday.
- 301.3.2 Established paydays for the District are the 15th and last working day of the month. Wages earned between the 1st and 15th days, inclusive of any calendar month, must be paid no later than the 26th day of the month during which the labor was performed, and wages earned between the 16th and the last day of the month must be paid by the 10th day of the following month.
- 301.4. Alternate Workweek
- 301.4.1 The General Manager may approve an alternate work schedule (including a 9/80 schedule, a 4/10 schedule, or some other alternate schedule based on a 40-hour workweek) for individual employees based on staffing needs, the employee's performance, and the nature of the position. An alternate work schedule for an employee may be implemented at the sole discretion of the General Manager and may be thereafter modified or eliminated as needed at any time by the General Manager.
- 301.4.2 Employees approved to work an alternate 9/80 work schedule will work nine (9) hours for four fixed days in each workweek and eight (8) hours the remaining day of one workweek. The employee will be off work on the remaining day in the other workweek. As such, during the two-week work period, the employee will work a total of 44 hours one calendar week and 36 hours the other calendar week, with the hours worked split between two workweeks as defined in Section 301.4.3, below.
- 301.4.3 The Fair Labor Standards Act (FLSA) workweek for employees on the 9/80 work schedule will begin and end four hours into the day of the week the employee is normally scheduled to have a day off. Using this method, an employee will work a total of 40 hours during each scheduled workweek. Overtime and compensation time apply to non-exempt employees for hours worked beyond 40 in any established workweek.
- 301.4.4 The employee will be eligible to request an alternate work schedule following at least six months of employment, subject to the recommendation of his/her supervisor and the approval of the General Manager.
- 301.4.5 The employee will continue accruing vacation and sick leave hours at the same rate as before being assigned to an alternate work

schedule. An employee who is using vacation or sick leave will be charged the number of hours used.

- 301.4.6 Compensation for holidays will not change when an employee is assigned to an alternate work schedule. Employees normally receive eight hours of holiday pay when assigned to a standard 40 hour per week work schedule. Under the alternate work schedule option, an employee will continue to receive eight hours of holiday pay. If the holiday falls on a day when the employee is scheduled to work more than eight hours, the employee will use his/her accrued compensatory time off time or vacation time to make up the difference. If the holiday falls on a day when the employee is not scheduled to work, the eight hours will be added to the employee's accrued time off.

301.5 Working Hours

- 301.5.1 Established hours of District operation are between 7 a.m. and 5:30 p.m., Monday through Friday. Reporting times, defined as the time when employees are expected to be present and ready to start work, may vary based on the specific job requirements. The supervisor will establish the reporting times for each group of employees.
- 301.5.2 Employees must be present at their job during the "core hours" of 8 a.m. to 11 a.m. and 1:30 p.m. to 3:30 p.m., unless their supervisor and/or the General Manager modifies those hours. For employees approved to use an alternate work schedule, the employee and the employee's supervisor will establish the work hours for the employee based on established guidelines and as determined by the supervisor and General Manager.
- 301.5.3 Each employee is provided a 30-minute unpaid meal period on any workday the employee works longer than six hours.
- 301.5.4 Employees are entitled to take one 10-minute rest period for every four hours of work. Rest periods may not be combined with the 30-minute meal period or be used to arrive late to work or leave work early.
- 301.5.5 Employees are expected to arrive at work at their regularly scheduled reporting time.
- (a) If an unforeseen delay results in arriving at work 15 minutes or less past the regularly-scheduled reporting time, the employee is expected to make that time up at the end of the work shift.
 - (b) If an unforeseen delay results in arriving at work more than 15 minutes past the regular reporting time, the period of absence is

to be charged to the employee's accrued vacation balance or compensatory time off.

301.6 Overtime

301.6.1 "Overtime work" for a non-exempt employee is hours worked over 40 hours in any one workweek. For the purpose of calculating overtime, holidays are considered work hours. Vacation and sick hours taken during the workweek will not be credited towards overtime hours.

Overtime must be for definite work performance and ordered and approved by the supervisor or General Manager. The General Manager or authorized designee may authorize overtime work during Saturdays, Sundays, or holidays for any or all personnel.

301.6.2 Overtime work shall be compensated at the rate of one and one-half times the base hourly rate for each hour worked in excess of 40 hours in a workweek and two hours for each hour worked on a holiday that is recognized by the District. Overtime may be paid in cash, or accrued as compensatory time off (CTO) as set forth in Section 301.7, below.

301.7 Compensatory Time Off (CTO)

301.7.1 Compensatory time off (CTO) may be granted to those non-exempt employees who work overtime as provided in Section 301.6 above, and with whom the District has a prior agreement or understanding that the employee will accept CTO in lieu of cash payment for overtime.

301.7.2 Compensatory time off is earned at the overtime rate (one and one-half hour for each hour worked in excess of 40 hours in a workweek and two hours for each hour worked on a holiday that is recognized by the District).

301.7.3 Employees are encouraged to use their accrued CTO, and the District will make every effort to grant reasonable requests for the use of CTO when sufficient advance notice is given and the workplace is not unduly disrupted.

301.7.4 The maximum number of CTO hours that an employee may accrue is 240. Any employee who has reached this maximum will not work any additional overtime until the employee's accrued compensatory time has fallen below the maximum allowed, unless the employee receives advance written authorization and receives payment in cash for any such additional overtime.

301.7.5 The District reserves the right at any time to pay an employee in cash for any or all accrued compensatory time and/or to require the employee to use accumulated CTO.

301.7.6 Employees who separate from District service for any reason shall be paid for accrued and unused CTO.

301.8 Uniform Allowance

301.8.1 The District shall grant designated employees a sufficient number of uniforms to maintain an adequate supply for the changes necessary to keep the uniforms clean and in good condition. The District will also provide for a laundry service. The color and type of uniform will be determined by the General Manager with the cooperation of the employees.

(a) The uniforms will include the District's insignia placed on the shirts and jackets selected.

(b) The District shall also furnish each employee with name patches, to be placed on the front of the shirt or jacket so as to be visible at all times. This clothing will be worn during working hours unless specifically exempted by the General Manager. Uniforms will not be modified without permission from the General Manager.

301.8.2 The District, in order to reduce injuries to workers, will provide an allowance not to exceed the limits set by the Board of Trustees to purchase safety boots that meet Cal/OSHA standards for toe and penetration protection. Safety shoes are to be above ankle height. Employees are to be reimbursed up to the allowance set by the Board upon presenting a receipt of purchase to the District. Employees may have the option of purchasing safety boots at an approved supplier that will bill the District.

All employees of the District working outside of the office are required to wear approved safety boots or other approved footwear. Safety boots are not required for attending meetings, public education events, or continuing education training.

301.9 Professional Development

301.9.1 It is the policy of the District to encourage participation by all employees in continuing education. The General Manager is authorized to reimburse employees for job-related education and training.

- 301.9.2 General Manager approval is required for any educational or training course work for which an employee will be seeking reimbursement. Approval must be granted before the course begins.
- 301.9.3 Reimbursement for approved job-related education and training will be processed following successful completion of the course or training, upon presentation of documentation of successful completion, and submission of all associated receipts.
- 301.9.4 Training should be scheduled so that it is not disruptive to the employee's normal job duties.

302. Health and Welfare Benefits

302.1 Health, Dental, and Vision Benefits

- 302.1.1 As defined in plan documents, health insurance is available to full-time employees of the District as well as eligible members of the employee's family. Dental benefits are available to full-time employees after six months of satisfactory service. The District reserves the right to select and contract with health, dental, and vision insurance providers and to change providers and plans. Impacts associated with changes in health, dental, and vision insurance coverage or carriers will be negotiated with affected employee bargaining groups.
- 302.1.2 District contributions to health, dental, and vision insurance premiums are negotiated as a part of the bargaining process and are documented in the relevant Memoranda of Understanding and/or Compensation Agreements. Health plan summaries and specific plan information are available from the General Manager or designee.

302.2 Group Term Life Insurance. Full-time regular employees are provided, at District cost, group term life insurance coverage. The General Manager or designee can provide additional information, plan documents, and literature regarding this benefit.

302.3 Unemployment Insurance. Unemployment insurance provides compensation payable to individuals unemployed through no fault of their own and who are actively seeking employment and are available and able to work. The District will adhere to California Employment Development Department (EDD) unemployment insurance requirements for claim responses. The decision to provide an individual with unemployment insurance is solely at the discretion of the EDD. The General Manager or designee can provide additional information regarding this benefit.

302.4 Consolidated Omnibus Budget Reconciliation Act (COBRA)

302.4.1 Employees and dependents who lose group health coverage due to termination of employment or other “qualifying events” (i.e., death of employee, divorce, or separation) may continue health and dental coverage on a self-pay basis under the COBRA option for eighteen (18) months or the limits specified by law.

302.4.2 Upon an employee’s termination of employment, the District will issue a Notice of Right to Elect COBRA Continuation Coverage for health care coverage. To continue health care coverage under COBRA, the employee will fill out and sign forms provided by the District. The terminating employee must pay the full cost of coverage, plus the allowable administrative fee, by the deadlines set forth in the Notice.

302.5 Retirement Plan

302.5.1 Classic PERS Members. The District offers a retirement benefit package to all eligible full-time employees through the California Public Employment Retirement System (CalPERS). Full-time employees hired prior to January 1, 2013 and Classic PERS members will be covered under the 2% @ age 55 formula in CalPERS.

New PERS Members. The District offers a retirement benefit package to all full-time employees hired on or after January 1, 2013 and are New PERS members will be covered under the 2% @ age 62 formula in CalPERS.

302.5.2 In accordance with California Public Employees’ Pension Reform Act of 2013 (CalPEPRA), as lawfully applicable, New PERS Members will contribute 50% of the cost of the CalPERS contribution rate. Service credit will be credited in accordance with CalPERS plan guidelines. More information on the retirement program can be obtained by contacting the General Manager or designee.

302.6 Social Security. Employees are not covered under the full federal Social Security program. The District participates in the federal Medicare portion of Social Security for all employees. The employee and the District contribute the mandatory amount into Medicare.

302.7 Workers’ Compensation

302.7.1 Employees who are injured on the job, no matter how minor, must report the incident immediately to their supervisor. Failure to follow District procedures may affect eligibility to receive Workers’ Compensation benefits.

- 302.7.2 If an employee has an illness or injury that is either caused by his/her job, or incurred within the course and scope of his/her employment, the employee may be entitled to medical care and leave (i.e., time away from the job based on health care provider's orders). These benefits are administered by the District's workers' compensation carrier.
- 302.7.3 Following the required three-day waiting period, the employee may be entitled to partial wage continuation during time he or she is off work due to a work-related illness or injury. This partial wage continuation will be in the form of temporary disability payments through the District's workers' compensation carrier.
- 302.7.4 The injured employee will be allowed to integrate any accrued and unused sick leave, vacation, and compensatory time off with the workers' compensation temporary disability payment to retain the full regular rate of pay. After the employee has exhausted available accrued leave the sole source of income will be the temporary disability payments through the workers' compensation carrier. Workers Compensation will run concurrently with Family Care Leave.
- 302.7.5 The District will not allow any form of retaliation against individuals who file a workers' compensation claim.
- 302.8 Reasonable Accommodation. In compliance with federal and state laws, the District provides reasonable accommodation for employees who are unable to perform the essential duties of their jobs due to illness or injury.
- (a) An employee may request an accommodation when an illness or injury limits the employee's ability to perform the essential duties of his or her job. An employee seeking a reasonable accommodation to perform the essential job functions of his/her job should make such a request, preferably in writing, to the General Manager. The request must identify (a) the job-related functions at issue and (b) the desired accommodation(s).
 - (b) The District will consider the request for an accommodation consistent with federal and state laws including, but not limited to, the Americans with Disabilities Act.
 - (c) Following receipt of a request for accommodation, the General Manager may require additional information, such as reasonable documentation of the existence of a disability.
 - (d) The District may require an employee to undergo a fitness for duty examination at the District's expense to determine whether the employee can perform the essential functions of the job with or without reasonable

accommodation. The District may also require that a District-approved health care provider conduct the examination.

- (e) After receipt of reasonable documentation of a disability and/or a fitness for duty report, the General Manager will arrange for an interactive discussion, in person or via telephone conference call, with the employee and his/her representative(s), if any. The purpose of the discussion is to work in good faith to consider fully all feasible, potential, and reasonable accommodations.
- (f) Following the conclusion of the interactive discussion, the General Manager will determine whether reasonable accommodation(s) can be made and the type of accommodation(s) that will be offered. The District may not provide accommodation(s) that would pose an undue hardship upon District finances or operations or that would endanger the health or safety of the employee or others. The General Manager will inform the applicant or employee of his/her decision as to reasonable accommodation(s) in writing.
- (g) Periodic evaluation of the accommodation will be conducted and the continuance of the accommodation is not guaranteed. An accommodation may be modified or ended at any time with notice.

Section 303. Leaves

303.1 Holidays

303.1.1 The District shall provide full-time employees time off with pay for the following recognized holidays:

- (a) January 1st, known as New Year Day;
- (b) The third Monday in January, known as “Dr. Martin Luther King Jr. Day”;
- (c) February 12th, known as “Lincoln’s Birthday”;
- (d) The third Monday in February, known as “President’s Day”;
- (e) The last Monday in May, known as “Memorial Day”;
- (f) July 4th, known as “Independence Day”;
- (g) The first Monday in September, known as “Labor Day”;
- (h) September 9th, known as “Admission Day”;
- (i) The second Monday in October, known as “Indigenous Peoples’ Day”;
- (j) November 11th, known as “Veterans Day”;
- (k) Thanksgiving and the day after Thanksgiving;
- (l) December 24th, known as “Christmas Eve”;
- (m) December 25th, known as “Christmas”; and

(n) Other or alternate holidays agreed upon between the District and employee bargaining groups as documented in the Employees' Association Memorandum of Understanding.

303.1.2 In the event that any of the holidays provided fall on Sunday, the Monday following will be observed, and in the event any of the holidays provided fall on a Saturday, the Friday preceding will be observed.

303.1.3 The District will provide full-time employees an annual floating holiday on July 1st with no rollover.

303.1.4 A day off with pay for full-time employees under this Section shall be recognized as eight (8) hours.

303.2 Vacation Leave

303.2.1 Accrual of vacation leave under the District's vacation plan will be administered as stated below, unless modified by Employees' Association Memorandum of Understanding. The General Manager may increase the rate of accrual for the purposes of recruitment and as a reward for consistent outstanding performance for any employee who is at the top step of the employee's classification wage range.

<u>Years of Employment</u>	<u>Days Vacation Accrued/Month</u>
Beginning of 1 st year through end of 3 rd year	1 day/month =12 days/year
Beginning of 4 th year through end of 7 th year	1 1/4 days/month = 15 days/year
Beginning of 8 th year through end of 12 th year	1 2/3 day/month = 20 days/year
Beginning of 13 th year and after	2 1/12 days/month =25 days/year

303.2.2 The General Manager may determine that the best interest of the District will be served by delaying all or part of the vacation leave.

303.2.3 An employee who has reached the maximum vacation accrual level of two years allowance will cease accruing vacation until sufficient vacation is taken that the accrual balance is less than the stated maximum, unless otherwise approved by the General Manager.

303.2.4 Vacation credit shall begin on the first day of employment.

303.2.5 Employees who separate from District service for any reason will be paid for accrued and unused vacation.

303.3 Sick Leave

303.3.1 Paid sick leave provides time off without loss of pay for reasons, and under the conditions, specified in this policy, as may be modified by

MOU or applicable law. The District's Sick Leave Policy conforms to Healthy Families Act of 2014 (CA Paid Sick Leave). Every employee should use sick leave with respect for the intent of the policy and the impact on fellow employees. All employees are responsible for the proper administration of the sick leave provision.

303.3.2 Accrual of paid sick leave is set forth below and may be amended or modified by specific provisions in relevant Memoranda of Understanding and/or adopted Compensation Resolutions.

(a) Regular Full-time Employees: Sick leave with pay will accrue to regular full-time employees at the rate of one work day for each calendar month of service or according to current Memoranda of Understanding and/or Compensation Agreements. Sick leave credits will accrue only while an employee is in paid status with the District.

(b) Part-time and Seasonal Employees: After working a minimum of 30 calendar days for the District, three days (24 hours) of paid sick leave will accrue to part-time, seasonal, and temporary employees. The accrual will be capped at three days or 24 hours.

303.3.3 Approved Sick Leave may be granted to all full-time employees for the following reasons:

(a) For the diagnosis, care, or treatment of an existing health condition or preventive health care for the employee or a member of the employee's immediate family.

(b) Enforced quarantine of the employee in accordance with community health regulations.

(c) To allow a victim of domestic violence and/or a victim of sexual assault to obtain relief or attempt to obtain relief to help ensure his/her health, safety, or welfare or that of his or her children.

(d) To allow a victim of domestic violence and/or a victim of sexual assault to seek medical attention, to obtain services from a domestic violence program or psychological counseling, or to participate in safety planning.

(e) Complication or disability resulting from or contributed to any pregnancy, termination of pregnancy, or recovery therefrom.

303.3.4 One-half (50%) of the Sick Leave accrued by a full-time employee in any one year will be granted if needed for the reasons cited in 303.3.3(a), (c), or (d).

303.3.5 After meeting the eligibility and waiting period requirements set forth in this policy, accrued Sick Leave can be taken by eligible part-time, seasonal, and temporary employees for the following reasons:

- (a) The diagnosis, care, or treatment of a health condition or for preventive care of the employee or a member of the employee's immediate family.
- (b) For specified purposes when an employee is a victim of domestic violence, sexual assault, or stalking.
- (c) Sick Leave under this Section can only be taken for an absence from a previously scheduled work shift.

303.3.6 Supervisory personnel are charged with the responsibility for reviewing and evaluating sick leave usage.

- (a) Sick leave misuse or abuse is generally defined as use of sick leave for reasons other than are set forth in this policy. Potential indicators of abuse are:
 - (1) A pattern of sick leave use involving days adjacent to scheduled days off and holidays.
 - (2) Refusal or inability to provide medical substantiation when requested.
 - (3) Frequent absences with vague or questionable substantiation.
 - (4) Frequent or recurring exhaustion of sick leave soon after it is earned (unless for substantiated medical reasons).
 - (5) Other evidence of employee activity that is inconsistent with the legitimate use of sick leave, such as usage higher than the District average for the previous calendar year (deduct serious illness or injury) and two or more indicators above.
- (b) When it is determined by investigation that sufficient evidence exists to demonstrate that an employee has abused or is abusing or misusing the sick leave privilege, the General Manager may cause such disciplinary action to occur as deemed appropriate to deter future misuse. If it is found that the claim for sick leave was fraudulent, the claim for sick leave will not be paid. Sick leave taken under Sections 303.3.4 and 303.3.5, above, will not be considered in determining abuse or misuse of the sick leave privilege.

303.3.7 Except for sick leave taken under Sections 303.3.4 and 303.3.5, above, the District may require a health care provider's certificate for absences due to illness when the employee has been put on notice of being suspected of misuse of sick leave and that future absences will require a health care provider's certificate. The health care provider's certificate will be requested at the earliest possible time and prior to the employee's return to work, whenever possible. The request for a health care provider's certification will adhere to 303.3.7 (b).

(a) Fitness for Duty Exam - Any employee may be required by the General Manager to submit to an examination by a licensed health care provider or psychologist at any time, subject to sufficient cause existing, by the District at its expense in order to determine the state of the employee's health and fitness to perform assigned tasks.

(b) Privacy laws restrict employers from requesting certain medical or health information. Therefore, if asking for a health care provider's certification or other verification of absence due to illness, the District may ask when the employee is anticipated to return to work, with or without restrictions, but cannot ask for a diagnosis or prognosis.

303.3.8 Paid sick leave provides time off without loss of pay for qualifying reasons. It is a non-vested benefit that carries no cash value. Except as may be provided as Accrual Incentives or Retiree Service Credit in designed Memoranda of Understanding or Compensation Resolutions, there is no provision for a payout of accrued and unused sick leave upon separation from District employment.

If a part time, seasonal, or temporary employee separates and returns within one (1) year of separation, unused sick leave hours will be restored to the employee. If the employee returns after one (1) year of the previous separation, the sick leave hours will not be restored to the employee.

303.4 Voting Time Off

303.4.1 In the event an employee does not have sufficient time outside of working hours to vote in an election, the employee may take a limited amount of time off without loss of pay to vote.

303.4.2 Voting time off should be taken at the beginning or end of the regular work schedule, whichever allows the most free time for voting and the least time off from work. An employee will be allowed a maximum of two (2) hours of voting leave on Election Day.

303.4.3 Employees should notify their supervisor of the need for time off to vote at least three (3) working days prior to Election Day.

303.5 Military Leave

303.5.1 Military leave will be granted in accordance with state and federal law. An employee requesting leave for this purpose shall promptly provide the General Manager a copy of the military orders specifying the dates, site, and purpose of the activity or mission. Within the limits of such orders, the District may determine when the leave is to be taken and may modify the employee's work schedule to accommodate the request for leave.

In an emergency situation, if orders are not available at the time of the ordered leave, oral notice should be given as soon as possible, with a copy of the military orders to be provided to the District as soon as it is available.

303.5.2 Employees ordered into active federal military duty as a member of the National Guard or Naval Militia will be granted military leave for a period not to exceed five (5) years, unless there is an authorized exemption. Authorized exemptions to the five-year limit include: initial enlistments lasting longer than five years, periodic National Guard and Reserve training duty, and involuntary active duty extensions and recalls.

303.5.3 Employees ordered to temporary active duty, or for training, will be granted military leave for a period not to exceed 180 calendar days, including time spent traveling to and from such duty.

303.5.4 Employees will receive District pay while on military leave as outlined by law.

303.5.5 The District will continue to pay the District's portion of the cost of Health Insurance for an employee while he or she is on any military leave to the same extent it would if the employee were working, regardless of pay status in accordance with the law.

303.5.6 Employees on temporary military leave and who have at least one year of service with the District or at least one year of combined military/District employment service, continue to accrue the same vacation, sick leave, and holiday benefits for up to a maximum of 180 days. This provision also applies to employees who are members of the National Guard.

(a) Employees on active military leave are not entitled to accrue sick leave or vacation during the period of Military Leave.

- (b) Employees who are members of the National Guard and are on active military leave accrue vacation and holiday benefits, but not sick leave, for the first 30 days of active service.

303.5.7 An employee returning from active duty after serving in time of war or national emergency must seek reemployment within six months after completing military service, but not later than six months after the end of the war or national emergency. Reemployment rights do not extend to an employee who fails to return to his/her position within 12 months after the first date on which he or she could terminate active military service.

- (a) An employee on military leave for reasons other than war or national emergency must return to work or seek reemployment as set forth below:

- (1) An employee whose military leave lasted from 1 to 30 days must report to the District by the beginning of the first full regularly scheduled work day on the first full calendar day following the completion of the period of service.

- (2) An employee whose military service lasted from 31 to 180 days must submit a reemployment application (verbally or in writing) with the District no later than 14 days after the completion of the period of service.

- (3) An employee whose military leave lasted more than 180 days must submit a reemployment application (verbally or in writing) with the District no later than 90 days after the completion of the period of service.

- (b) An employee who fails to report to work or submit a reemployment application as set forth in this Section may be deemed to be on Unauthorized Leave from the District.

303.6 Family Care Leave. Although the District has fewer than 50 employees and is not required to provide family and medical leave under either the Family and Medical Leave Act (FMLA) or the California Family Rights Act (CFRA), it will grant eligible employees family care leave similar to the provisions of the FMLA and CFRA, their corresponding regulations, and this policy. If, at any time, the District employs 50 or more employees, this rule will also govern leave procedures under the FMLA and CFRA. The Family Care Leave policy may be found at Appendix 300.

303.7 Pregnancy Disability Leave

303.7.1 The District will provide up to four months, or seventeen and one-third (17 1/3) weeks of Pregnancy Disability Leave to eligible

employees as required by State law. Pregnancy Disability Leave is without pay.

303.7.2 An employee who has been advised by her health care provider that she is disabled due to pregnancy or a pregnancy-related condition, and who has provided timely notice of this determination to the District, is entitled to Pregnancy Disability Leave. There is no minimum service requirement for eligibility.

303.7.3 Pregnancy Disability Leave is available when a woman is disabled by her pregnancy, childbirth, or a related medical condition. The reasons for leave include:

- (a) time off needed for prenatal care;
- (b) severe morning sickness;
- (c) doctor-ordered bed rest; and/or
- (d) childbirth, recovery from childbirth, and any related medical condition.

A woman does not have to be completely incapacitated or confined to her bed to qualify as being disabled by pregnancy. However, as a general rule, a woman must be, in the opinion of her health care provider, unable to perform one or more essential functions of her job without undue risk to herself or to other persons, or without undue risk to successful completion of her pregnancy.

303.7.4 The duration of Pregnancy Disability Leave is limited to four months (17 1/3 weeks) during the period the employee is disabled by pregnancy or a pregnancy-related condition.

303.7.5 Pregnancy Disability Leave may be accounted for in increments of no greater than one hour or the increment utilized to account for use of other forms of leave (if the same is less than one hour).

303.7.6 An employee disabled by pregnancy is eligible for intermittent or reduced schedule leave if recommended by her treating health care provider.

- (a) If intermittent leave is medically advisable, it may be necessary to temporarily transfer the employee to an available alternative position with an equivalent rate of pay and benefits.
- (b) The employee must be qualified for the available alternative position.

- (c) The equivalent position must better accommodate recurring periods of leave than the employee's regular job.
- (d) If there is no available alternative position, the District may consider altering the employee's existing position on a temporary basis to accommodate intermittent leave or reduced schedule.

303.7.7 The District will consider temporary reasonable accommodations that are determined to be medically advisable by the employee's health care provider and reasonable by the District. Temporary accommodations may include:

- (a) Additional leave after the employee has exhausted her right to four months of Pregnancy Disability Leave;
- (b) Transfer to a less strenuous or hazardous position if the employee's health care provider states that it is medically advisable, and the employee is qualified for the position;
- (c) Creation of a temporary light-duty assignment, or modification of current job on a temporary basis;
- (d) Modifying the work schedule on a temporary basis; and/or
- (e) Allowing more frequent restroom breaks.

303.7.8 An employee seeking a temporary accommodation in conjunction with pregnancy or a pregnancy-related condition shall provide notice of the need for such an accommodation in advance of the needed accommodation, unless such notice is not possible.

- (a) The request for accommodation must include Medical Certification that documents the specific limitations the health care provider has set forth for the employee, as well as the anticipated duration of those limitations.
- (b) The District will engage in an interactive process with an employee seeking a temporary accommodation in conjunction with pregnancy or a pregnancy-related condition to identify, discuss, evaluate, and implement accommodations that are consistent with the recommendations of the health care provider.

303.7.9 Employees on approved Pregnancy Disability Leave will be required to exhaust accumulated leave balances before being placed on unpaid leave.

303.7.10 The District will continue to pay the District's portion of the cost of "Health Insurance" for an employee while she is on an approved

Pregnancy Disability Leave to the same extent it would if the employee were working, regardless of pay status, for a maximum of four (4) months.

- (a) "Health Insurance" is defined as medical, vision, and dental insurance. The employee must continue to pay his/her employee contribution to Health Insurance either through payroll deduction while using leave balances or by direct payment to the District while on unpaid leave.
- (b) Coverage on a particular plan may be dropped if the employee is more than 30 days late in making a premium payment. However, the employee shall receive a notice at least 15 days before coverage is to cease, advising that she will be dropped if the premium payment is not paid by a certain date.
- (c) Contribution amounts for all employees are subject to change if rate changes by the provider occur while the employee is on leave.
- (d) The total combined duration of District contribution toward Health Insurance available during unpaid leaves due to any combination of pregnancy disability, the employee's serious health condition, and family care purposes will not exceed twenty-nine and one-third (29.33) weeks in a twelve (12) month period.

303.7.11 Leave available under the California Family Rights Act will not run concurrently with Pregnancy Disability Leave. An employee may have separate eligibility for "bonding" leave following the birth of a child under the California Family Rights Act. Refer to the District Family—Care Leave policy for information about eligibility requirements.

303.7.12 Employees must provide at least thirty (30) days' advance notice of the need for Pregnancy Disability Leave, the need for a temporary reasonable accommodation, or transfer in conjunction with pregnancy, if the need is foreseeable. If such notice is not possible due to a change in circumstances, medical emergency, or other good cause, the employee is required to provide notice as soon as practical.

303.7.13 Medical certification will be required to support the need for Pregnancy Disability Leave or other reasonable accommodation in conjunction with pregnancy or a pregnancy-related condition.

- (a) Medical certification is to be provided by the employee's health care provider and must include:

- (1) the date on which the employee became disabled due to pregnancy;
- (2) the anticipated duration of the period of disability; and
- (3) an explanatory statement that, due to the disability, the employee is unable to work at all, or is unable to perform any one or more of the essential functions of her position without undue risk to herself, the successful completion of her pregnancy, or to other persons.

303.7.14 An employee returning from Pregnancy Disability Leave or temporary accommodation shall be reinstated to the same position she held prior to taking leave or undertaking a temporary accommodation in conjunction with pregnancy or a pregnancy-related condition, except as provided below.

- (a) The employee may not be reinstated to the exact same position if the employee would not have been employed for reasons unrelated to the leave, such as a layoff.
- (b) If the exact same position is not available, the employee will be reinstated to a comparable position. A comparable position is one that is virtually identical to the employee's previously held position, including wages, benefits, working conditions, and shift.

303.7.15 Lactation.

In accordance with California Labor Code section 1030, the District shall provide a reasonable amount of break time to accommodate an employee desiring to express breast milk for the employee's infant child. The break time, if possible, shall run concurrently with the employee's regular break time.

In accordance with California Labor Code section 1031, the District will make all reasonable efforts to provide the employee with the use of a room or other location, other than the restroom, in close proximity to the employee's work area, for the employee to express milk in private.

303.8 Bereavement Leave

303.8.1 A leave of absence with pay because of death in the immediate family of a person in the District employ, as defined in Section 303.15, below, may be granted by the General Manager for a period not to exceed three days.

303.8.2 For out-of-state funerals, the Board authorizes an additional day (for a total of four days).

303.8.3 Entitlement to a leave of absence under this Section shall be in addition to any sick leave, emergency leave, or any other leave to which the employee may be entitled.

303.9 Jury Duty

303.9.1 The District will grant time off in conjunction with service on a jury in response to a subpoena pursuant to the requirements of the Federal Jury System Improvement Act of 1978 and California Labor Code section 230. Compensation during authorized jury will be provided pursuant to the terms of this policy, as may be modified by relevant Memoranda of Understanding, or approved Compensation Agreements. Proof of jury duty must be provided to District.

303.9.2 In the event an employee is called for jury duty, no deduction from salary will be made for the absence while serving as a juror or in answering the call for jury duty; provided, however, that the employee shall endorse payments from the Courts for jury duty to the District.

303.9.3 Employees may retain any reimbursement for mileage issued by the Courts in conjunction with jury service.

303.9.4 Employees called to jury duty must report to work before or return to work following their service whenever practical.

(a) If an employee does not have to report to the jury room/court for full days in the midst of their service, he or she is expected to report to work whenever practical.

(b) An employee's failure to report to work may be considered to be an absence without leave and could be subject to disciplinary action.

(c) Employees who must report for jury duty on their regular days off will not be eligible for jury duty pay. Such service is considered to be a civic duty and not compensable by the District.

303.9.5 In the event an employee is subpoenaed to appear as a witness in a trial related to District business, no deduction from salary will be made for the absence while serving as a witness or in answering the subpoena; provided, however, that the employee shall endorse all payments, if any, for witness duty to the District.

303.10 School Activities Leave

303.10.1 Parents, guardians, grandparents, or individuals serving as parents with custody of minor children are entitled to take up to forty (40)

hours of time off work each year to attend school-related activities for the following reasons:

- (a) when a student has been suspended and the parent, guardian, or grandparent is required to appear at the school pursuant to the school's request; and/or
- (b) to attend designated Child-Related activities. Child-Related activities include: attending school functions, activities and programs; finding, enrolling or reenrolling a child in a school or with a licensed child care provider; and addressing a child care or school emergency, including closure or unexpected unavailability of the school (excluding planned holidays) or a natural disaster.

303.10.2 Except for the need to address a childcare provider or school emergency, the use of School Activities Leave is limited to eight hours per month.

303.10.3 The District may require proof of an employee's participation in these activities.

303.10.4 The employee must provide reasonable advance notice to his or her supervisor before taking any time off under this policy.

303.10.5 Employees must use accrued paid time off for the absence. If the employee does not have any accrued paid time off, the absence will be unpaid. However, exempt employees will be paid their full salary for any week in which they perform any work for the District that is interrupted by the need for time off under this policy.

303.11 Time Off for Crime Victims

303.11.1 Employees who have been victims of serious or violent felonies, as specified under California law, or felonies relating to theft or embezzlement, may take time off work to attend judicial proceedings related to the crime.

303.11.2 Employees also may take time off if an immediate family member has been a victim of such a crime, and the employee needs to attend judicial proceedings related to the crime.

303.11.3 Employees must give their supervisor a copy of the court notice given to the victim of each scheduled proceeding before taking time off, unless advance notice to the District of the need for time off is not feasible. When advance notice is not feasible, the employee must provide the District with documentation evidencing the judicial proceeding, within a reasonable time after the absence. The

documentation may be from the court or government agency setting the hearing, the district attorney or prosecuting attorney's office, or the victim/witness office that is advocating on behalf of the victim.

- 303.11.4 Employees will be paid under this section only to the extent they have accrued vacation or compensatory time off available.

303.12 Catastrophic Leave

- 303.12.1 A leave of absence with pay for up to five days annually may be granted in the case of a catastrophic event (such as earthquake, flood, or fire) that directly impacts the employee or a member of the employee's immediate family as defined in Section 303.15, below. Employees must request and receive approval from the General Manager to receive paid Catastrophic Leave. Catastrophic Leave will be in addition to any other entitled sick, vacation, or other leave benefit.

303.13 Medical Leave Donation Program

- 303.13.1 Any District employee who accrues vacation credit may voluntarily donate those credits to any other District employee if the recipient employee experiences a catastrophic illness or injury and has exhausted all accrued leave credits (i.e., sick leave, vacation, compensatory time off, due to illness or injury, including pregnancy and maternity leave).
- 303.13.2 Employees may donate a maximum of forty (40) hours of vacation per fiscal year in increments of eight hours in support of fellow employees who experience a catastrophic illness or injury. Unused donated time will be returned proportionally to the donors.
- 303.13.3 Donated time will be "banked", using the value of each hour of donated time as the basis for credit.
- 303.13.4 An employee may request a grant of donated time under the program when he/she has a catastrophic illness or injury and has exhausted all accrued paid leave benefits. Grants may be requested when the employee must care for a member of his/her immediate family under the same conditions. The request must include documentation of the catastrophic illness or injury, the limitations of that condition, and the anticipated duration of the condition.
- 303.13.5 A request for donated time under this program may be submitted by the legal representative or an employee's immediate family member with the employee's authorization. The request must include documentation of the catastrophic illness or injury, the limitations of that condition, and the anticipated duration of the condition.

- 303.13.6 Grants of donated time will be approved by the General Manager, with consideration being given to the amount of available donated time and the demonstrated need of the employee. In no event will a grant of donated time be approved for an employee who has a history or record of sick leave abuse or failure to use accrued leave benefits responsibly.
- 303.13.7 Grants will be awarded as hours from the leave bank. Donated vacation credit may not exceed continuance of the employee's regular rate of compensation.
- 303.13.8 While an employee is on catastrophic leave using donated time, the employee shall not accrue any vacation or sick leave.
- 303.13.9 Donations are subject to applicable tax laws. Recipient employees will be responsible for any applicable state and federal income taxes on the donated time. There is no tax liability to donors.

303.14 Leave Without Pay

- 303.14.1 A leave of absence without pay may be granted by the Board of Trustees upon the request of a District employee and recommendation of the General Manager, but such leave will not be for longer than six months
- 303.14.2 Unless otherwise specifically provided in the policies in this Chapter, or set forth in provisions of the Employee's Memorandum of Understanding, the General Manager is directed NOT to pay the health benefits of employees at any time that they are on leave without pay from the District.

303.15 Definition of Immediate Family

- 303.15.1 The definition of "Immediate Family" shall be consistently applied to all leave policies set forth in this Chapter. The District purposefully elects a broad and consistent definition, which may, in some circumstances, be beyond what is required by law and regulation, to ensure efficient and consistent administration of leave policies.
- 303.15.2 For purposes of leave administration in this Chapter, "Immediate Family" is defined as an employee's: Spouse (including a lawfully married same-sex spouse), state registered domestic partner, child, (including a biological, adopted, or foster child, legal ward, or a child to whom the employee stands in *loco parentis*) child of registered domestic partner, stepchild, brother, stepbrother, sister, stepsister, mother, stepmother, father, stepfather, parent-in-law, grandparent, and grandchild.

303.16 Administrative Leave

303.16.1 Exempt employees will be given 40 hours of administrative leave annually on July 1 with no rollover.

Section 304. Probation and Performance Management

304.1 Probationary Period

304.1.1 The probationary period is regarded as a part of the selection process for regular employees and is utilized for the purpose of determining the employee's ability to perform satisfactorily the essential job duties, with or without reasonable accommodations, prescribed for the position, and determining the employee's ability to work with other employees. All probationary employees are considered to be "at-will." Temporary, part-time, and seasonal employees are at-will employees and are not subject to a probationary period. The probationary period policy does not apply to at-will management employees.

304.1.2 All initial and promotional appointments shall be tentative and subject to a probationary period of actual District service in the new position. The probationary period does not include time served under any temporary or provisional appointment. The lengths of the initial and promotional probationary periods will be six (6) months for all full-time employees.

304.1.3 The probationary period of an individual employee may be extended by the General Manager prior to the expiration of probation, upon the request of the supervisor and approved by the General Manager, for a period not to exceed an additional six (6) months.

(a) Probation may be extended if there has been insufficient opportunity to evaluate fully the employee's ability to perform the duties prescribed for the regular position. Such an extension must be approved by the General Manager, and the employee will be notified in writing of the extension of the probationary period.

(b) If the number of leaves of absences (paid or unpaid) totals thirty (30) or more days, it will automatically extend the probationary period the equivalent amount of time the employee was absent from work.

304.1.4 A supervisor may determine that a probationary employee should not pass probation at any time during the employee's probationary period or extension thereof. When the supervisor makes such a

determination, he/she will notify the General Manager in writing. Upon approval of the General Manager, the supervisor shall terminate employment of the probationary employee by written notice prior to the expiration of probation.

- 304.1.5 Probationary employees serve in an at-will capacity. Any release from probation will not be for cause, but rather because the employee failed to meet the standards of the class/position. The employee has no right of appeal of failure to pass probation.
- 304.1.6 An employee who fails to pass probation following a promotional appointment and held regular status in his/her former classification shall be reinstated to his/her former position or to a vacant position in the same classification.
- 304.1.7 If an employee is promoted during a probationary period, the employee will serve the probationary period in the new position. If the employee does not pass the probationary period of the promotion, there are no specific employee rights to return to his/her previous job because regular status was not obtained.

304.2 Performance Evaluations

- 304.2.1 The performance management system at the District is designed to motivate, recognize, and reward employees' efforts and achievements. The District strives to create a work environment in which employees are recognized and rewarded for their contributions and where employees understand, contribute, and help meet the District's overall goals.
- 304.2.2 Goal-oriented performance objectives should be established and clearly communicated for each employee. Both performance and behavioral objectives may be established. It is important that employees understand the District's expectations.
- 304.2.3 The District encourages individual feedback to employees on a regular basis. The District's performance management system is designed so that each regular full-time employee will be evaluated at least annually, and quarterly while the employee is on probation.
- 304.2.4 Employees will be eligible for consideration of a salary step increase in conjunction with the annual evaluation. The first increase will be considered with the evaluation at the employee's six-month anniversary.
- 304.2.5 All employee evaluations will be prepared in written form and signed by the employee's supervisor. The General Manager's supervisor is the Board of Trustees or its chosen representatives.

- 304.2.6 For each evaluation, there will be a performance evaluation review meeting between the employee and the employee's supervisor, during which the written evaluation will be presented and discussed.
- (a) Upon completion of the performance evaluation review meeting, the employee will sign the evaluation to show that the interview was completed.
 - (b) The employee will have the opportunity to provide written comments regarding the evaluation within seven calendar days of the interview.
 - (c) The General Manager will review the performance evaluation and employee comments. The General Manager will sign the performance evaluation to indicate that the process was completed. Copies of the completed performance evaluation and the employee's comments will be provided to the employee. The original copy will be kept in the employee's personnel file.
- 304.2.7 An employee evaluation that is less than satisfactory requires preparation of a performance improvement plan to be signed by the employee and a follow-up evaluation to be completed within six months.
- 304.2.8 The performance evaluation is not subject to the grievance process set forth in Chapter 700 of this Policy Manual.

Section 305. Job Abandonment

- 305.1 Attendance and punctuality that is observant of scheduled hours on a regular basis are essential functions of all classification. A constructive resignation occurs and is effective when an employee has been absent from duty for three (3) or more consecutive working days without authorized leave. The District may consider that a constructive resignation has occurred due to the absence, or that the absence provides a reasonable basis for believing that the employee has abandoned the job.

At minimum, one phone call in an attempt to speak with the employee will occur. A voice message may be left for the employee.

After being absent for three consecutive working days, a written notice will be sent via U.S.P.S. Priority Mail to the employee. If known, an e-mail may also be sent to the employee's personal e-mail address. The employee will be given written notice, at employee's address of record, of the circumstances of the job abandonment, and an opportunity to provide an explanation for employee's unauthorized absence. The employee will be provided five (5) calendar days to

respond, in writing, why employee's employment with the District should not be terminated due to job abandonment, or can arrange for an appointment with the General Manager or designee before final action is taken to explain the unauthorized absence and failure of timely notification. The decision of the General Manager is final.

Section 306. Drug Free Workplace

- 306.1 The District is committed to providing a work environment that is safe, healthy, and free of any adverse effects caused by alcohol or controlled substances. The District is concerned about employees or other persons working, contracting, or volunteering with the District being under the influence of alcohol, drugs, and/or controlled substances at work or while on District premises. The purpose of this policy is to promote a drug and alcohol-free workplace and to eliminate substance abuse and its effects in the workplace.
- 306.2 A District employee is prohibited from working or being subject to call-in if impaired by alcohol or any controlled substance.
- 306.3 An employee must notify his/her supervisor before beginning work when taking medications or drugs that could interfere with the safe and effective performance of duties or operation of District equipment. If there is a question regarding an employee's ability to perform assigned duties safely and effectively while using prescribed medications, the District may require medical clearance.
- 306.4 Compliance with this policy is a condition of District employment. Disciplinary action will be taken against those who violate this policy.
- 306.5 In order to promote a safe, productive, and efficient workplace, the District has the right to search and inspect all District property, including but not limited to lockers, storage areas, furniture, District vehicles, and other places under the common or joint control of the District and employees, without prior notice. No employee has any expectation of privacy in any District building, property, or communications system. No personal property items, such as personal cell phones or other personal electronic devices, purses, backpacks, briefcases, etc., will be searched under this policy.
- 306.6 Except as provided otherwise in a Memorandum of Understanding, the District has discretion to test a current employee for alcohol or drugs following any work-related accident or any violation of safety precautions or standards.

Section 307. Workplace Violence

The goal of the District is to provide every employee a safe work environment. To this end, it is the District's policy that violence, or the threat of violence, in the workplace will not be tolerated in any form. It is inappropriate to use violence or threats of violence for any reason or to in any way interfere with providing a safe workplace. Violence, or the threat of violence, against or by any employee of the District or any other person is unacceptable.

- 307.1 Should a non-employee or District Trustee on District property demonstrate or threaten violent behavior, the District will call law enforcement and he/she may be subject to criminal prosecution. Should an employee demonstrate or threaten violent behavior, he/she may be subject to disciplinary action up to and including termination.
- 307.2 The following actions are considered violent acts, but not limited:
- (a) striking, punching, slapping, or assaulting another person;
 - (b) fighting or challenging another person to a fight;
 - (c) grabbing, pinching, or touching another person in an unwanted way whether sexually or otherwise;
 - (d) engaging in dangerous, threatening, or unwanted horseplay;
 - (e) Threat with the use of a gun, knife, or other weapon of any kind on District property, including parking lots, other interior and exterior premises, District vehicles, or while engaged in activities for the District in other locations;
 - (f) verbal assaults that are statements that would place a reasonable person in fear of harm for the safety of himself/herself or others and that serve no legitimate workplace purpose; and/or
 - (g) threatening harm or harming another person, or any other action or conduct that implies the threat of bodily harm.
- 307.3 Any employee or Trustee who is a victim of any violent threatening or harassing conduct, any employee or Trustee witness to such conduct, or any employee or Trustee receiving a report of such conduct, whether the perpetrator is a District employee or a non-employee, will immediately report the incident to their supervisor or other appropriate person in the chain of command. The General Manager must be notified.
- 307.4 No one acting in good faith who initiates a complaint or reports an incident under this policy will be subject to retaliation or harassment by the District.
- 307.5 Any employee reported to be a perpetrator will be provided due process before the District takes disciplinary action.
- 307.6 Anyone who fears for the safety of persons at the scene of the violent act should call law enforcement immediately.

Section 308. Exit Interviews

- 308.1 The General Manager, or immediate supervisor, will meet with each employee at the end of their employment at the District.

Section 309. Remote Working (Telework)

- 309.1 It is the policy of ACMAD to provide a telecommuting program as an alternative to the traditional work location. The program is designed to achieve increased productivity and to use of staff work time effectively, to promote efficient use of resources, and to allow for flexibility during family and local/state/national emergencies.

309.1.1 Telework refers to a work flexibility arrangement under which an employee performs the duties and responsibilities of such employee's position, and other authorized activities, from an approved worksite other than the location from which the employee would otherwise work.

309.1.2 There are three types of telework.

- a) Routine telework in which telework occurs one day a week as part of an ongoing, regular schedule.
- b) Situational telework that is approved by the General Manager, or his/her designee, on a case-by-case basis, where the hours worked were not part of a previously approved, ongoing, and regular telework schedule. Situational telework should only be used infrequently for cases such as doctors' appointments, road hazards, inclement weather, sick family members, or emergencies. Situational telework may also be occasionally used to promote staff and resource efficiency, particularly for offsite meetings or for appointments where telework would increase staff efficiency. Situational telework is allowed at a maximum of five (5) days a month unless an emergency arises.
- c) Management telework in which the General Manager, or his/her designee, notifies staff that they are working off site for the day(s) or portion thereof.

309.1.3 Telecommuting is not an employee right but may be offered by the District based upon business needs. If at any time the General Manager, or his/her designee, determines the work schedules and/or

workweek periods offered must be changed, affected employees will be notified of the change at least one week in advance.

309.2 Telecommuting Eligibility

309.2.1 Eligibility to participate in the telecommuting program is subject at all times to the needs of the District and may be modified as those needs dictate.

309.2.2 This policy will be applicable to employees who meet specific work standards and who have current projects and job duties that are appropriate for telecommuting. Meeting one or more of the eligibility requirement does not guarantee approval of telecommuting. The General Manager, or his/her designee, holds the final determination of whether an employee's position is appropriate for telecommuting and if the employee meets the specific work standards. Minimum work standard eligibility requirements include, but are not limited to:

- a) prior annual job performance evaluation and/or job performance that demonstrates employee ability to work independently;
- b) employee is self-motivated and demonstrates high dependability;
- c) job duties and requirements allow the employee to be away from the District's worksite for a period of time during the work week;
- d) telecommuting does not impede other employees from performing their job duties or diminish the operations of the District.
- e) telecommuting does not reduce service to internal or external customers; and/or
- f) supervisor is able to manage the employee remotely.

309.3 Participation Guidelines

309.3.1 The duties, obligations, responsibilities, and conditions of a District employee are not changed by telecommuting. Employee's wage, retirement, benefits, and insurance coverage remain unchanged.

309.3.2 The telecommuting employee remains obligated to comply with all District policies, practices, and instructions. Violations may result in

preclusion from telecommuting and/or disciplinary action, up to and including termination of employment. The District's worker's compensation liability for job-related accidents will continue to apply during the employee's telecommuting work hours.

309.3.3 Work hours, overtime compensation, and vacation schedules will conform to District policies and practices, Fair Labor Standards Act (FLSA), and to any other terms agreed upon by employee supervisor, except that, those terms may not violate the laws/provisions stated above. Hours of work can be arranged with the supervisor.

3.9.4 Job Performance

309.4.1 Employee will work at a designated location during hours agreed upon. Arrangements for flexible work schedules are subject to supervisor's approval.

309.4.2 Expectations must be pre-established between telecommuters and supervisors regarding work assignment(s), productivity level, and productivity measurements to be used when employee is telecommuting. Timeliness, quality, and quantity of work must be maintained.

309.4.3 Attendance and punctuality that is observant of scheduled hours on a regular basis is an essential function of each classification and must be maintained during telecommuting, unless otherwise approved in advance.

309.4.4 Employee agrees not to engage in employment activities other than District assignments during telecommuting hours.

3.9.5 Office Equipment

309.5.1 The District will provide equipment similar to that used by employee(s) on a regular basis to accomplish their daily duties, as determined by the General Manager. Office supplies needed by the telecommuter will be provided by the District. All supply requests must be pre-approved by the General Manager, or his/her designee. The District retains ownership of all equipment and/or licenses provided.

309.5.2 Use of District equipment and supplies is limited to authorized persons for purposes relating to District business. The employee is

responsible for ensuring that equipment is used properly. The District will provide for maintenance and repairs to District equipment.

309.5.3 When an employee uses his/her own equipment for telecommuting, the employee is responsible for maintenance and repair of their equipment. The District is not liable for damage to the employee's real property.

309.5.4 The District is not responsible for the payment of utilities (heat, electricity, etc.) or home maintenance costs.

309.5.5 In the event of delay in repair or replacement of equipment or any other circumstance under which it would be ineffective for the employee to telecommute, the employee will return to the District workplace.

309.6 Taking District Vehicles Home

309.6.1 If an employee is approved by the General Manager, or his/her designee, to take a District vehicle home as an effective use of staff work time, to promote efficient use of resources, or to allow for flexibility during family and local/state/national emergencies, the vehicle must be driven directly home and parked off-street.

309.6.2 If crossing any toll roads while driving home, those costs must be incurred by the employee by registering the District vehicle with the appropriate agency.

309.7 Remote Work Location

309.7.1 Employee must designate a workspace at home or another location that is maintained in a safe condition and free from hazards. Telecommuter will be responsible for completing a workspace safety review with approval from the General Manager, or his/her designee, that will include a photo of the workspace. Any accident occurring while telecommuting must be brought to the immediate attention of the supervisor.

309.7.2 As part of telecommuting responsibilities, the telecommuter must ensure that safety and ergonomic standards are met in their workspace. Although the workspace does not have to be a separate room, it must have adequate lighting, ventilation, and furniture that is ergonomically comfortable and safe to use.

309.7.3 Telecommuters must have a method for expediently receiving and responding to communications (phone calls, messages, mail, etc.) from other staff, supervisors, and when applicable, clients and/or the public.

309.7.4 Telecommuter remains solely liable for injuries to third persons and/or members of employee's family on employee's premises.

309.7.5 Telecommuter will take all reasonable precautions necessary to secure District information and equipment in his/her workspace in order to prevent unauthorized access to any District system or information. Data and information used by telecommuters must be treated with the same caution that confidential material is given in the District office.

309.8 Request for a Telecommuting Schedule

309.8.1 Employees who would like routine and/or situational telework must submit an email request to their supervisor and General Manager, or his/her designee, for approval, if not already assigned telework due to a local/state/national emergency.

309.8.2 All telework (whether routine, situational, or management) must be added to the District calendar before the workday has begun. The employee's supervisor and/or the Accounting Associate will provide access to the District calendar.

Memo for COVID-19 Emergency Paid Sick Leave and Additional Policies

To: All ACMAD Staff

From: ACMAD Injury and Illness Prevention Program Committee

The purpose of COVID-19 Emergency Paid Sick Leave is to protect the wellbeing of staff and their families during the pandemic. The Families First Coronavirus Response Act (FFCRA) requires that employees be provided with up to 10 days of emergency paid sick leave, and expanded paid family and medical leave for specified reasons related to COVID-19. The FFCRA provisions begin on April 1, 2020 and end on December 31, 2020.

To protect the health of ACMAD employees and their family, the following additional procedures will be followed during the COVID-19 pandemic:

- 1) Customers calling for service are notified of District policies regarding masks and physical distancing. If a customer does not wear a mask or physically distance, staff must immediately but discreetly don a non-valve N95 mask before proceeding with the inspection.
 - The customer may be informed politely by staff that supervisors require staff to wear a mask when interacting with the public.
- 2) Staff must wear a mask at the District office when physical distancing is not possible.
 - Only one unmasked person at a time may eat lunch in the District kitchen. If a person needs to enter the kitchen while another is eating, all persons must don a mask.
- 3) If an employee reports to their supervisor that they have symptoms which are commonly associated with COVID-19 disease (e.g. loss of smell/taste, fever, shortness of breath), has signs of COVID-19 infection, or was exposed to a person with a confirmed COVID-19 diagnosis that is potentially infectious, the supervisor will require that the employee immediately leave work and recommend obtaining medical attention and a diagnosis (e.g. COVID-19 test).
 - The employee that is seeking medical attention or a diagnosis is eligible for COVID-19 Emergency Paid Sick Leave.
 - If the employee can work remotely, they are eligible to do so without requesting COVID-19 Emergency Paid Sick Leave.
- 4) If an employee is instructed to leave work because of symptoms commonly associated with a COVID-19 infection, the supervisor must immediately notify the General Manager.
 - All information about employee illness must be maintained as a confidential medical record in compliance with the Americans with Disabilities Act.
- 5) An employee with COVID-19 symptoms or confirmed exposure to COVID-19 will be eligible for returning to regular work once a negative COVID-19 test result is obtained or both of the following that are recommended by Cal/OSHA occur:
 - At least three full days pass with no fever (without the use of fever-reducing medications) and no acute COVID-19 symptoms; and
 - At least 10 days pass since the symptoms first appeared.
- 6) If an employee uses all of their COVID-19 Emergency Paid Sick Leave and continues to experience COVID-19 symptoms, Accrued Leave (e.g. sick leave) or alternate leave must be used until they have obtained a negative COVID-19 test result or the above Cal/OSHA recommendations are met.

Additional resources can be found at <https://www.dol.gov/agencies/whd/pandemic> and <https://www.labor.ca.gov/coronavirus2019/>

Alameda County Mosquito Abatement Dist.
Check Register
 For the Period From Aug 1, 2020 to Aug 15, 2020

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
2309	8/12/20	Adapco	2,458.58
2310	8/12/20	Airgas	553.58
2311	8/12/20	AT&T	68.28
2312	8/12/20	Automatic Fire Inc	1,566.25
2313	8/12/20	Bay Alarm	509.25
2314	8/12/20	CentiMark Corporation	2,766.00
2315	8/12/20	Cintas	488.38
2316	8/12/20	Coverall North America, Inc.	495.00
2317	8/12/20	California Department of Public Health	148.00
2318	8/12/20	Engravit	19.67
2319	8/12/20	Grainger	205.72
2320	8/12/20	Guaranteed Auto Service	633.44
2321	8/12/20	Industrial Park Landscape Maintenance	226.00
2322	8/12/20	NBC Supply Corp	395.10
2323	8/12/20	PC Professional	498.11
2324	8/12/20	PFM Asset Management	1,660.81
2325	8/12/20	PG&E	25.57
2326	8/12/20	Treds	880.55
2327	8/12/20	U.S Bank Corporate Payment System	11,882.46
2328	8/12/20	Voya Institutional Trust Company	178.51
ACH	8/12/20	Alameda County Mosquito Abatement Dist (Payroll)	77,815.56
ACH	8/12/20	CalPERS Retirement	14,724.71
ACH	8/12/20	CalPERS 457	2,801.86
Total Expenditures - August 15, 2020			121,001.39

Alameda County Mosquito Abatement Dist.
Check Register
 For the Period From Aug 16, 2020 to Aug 31, 2020

Filter Criteria includes: Report order is by Date.

Check #	Date	Payee	Amount
2329	8/27/20	Airgas	350.90
2330	8/27/20	Alco Sheet Metal and Heating, Inc.	167.00
2331	8/27/20	Argo Adventure	249.16
2332	8/27/20	Bay Alarm	509.25
2333	8/27/20	Best Best & Krieger	775.00
2334	8/27/20	California Department of Public Health	62.00
2335	8/27/20	CalPERS	700.00
2336	8/27/20	Cintas	330.42
2337	8/27/20	City of Hayward	1,326.86
2338	8/27/20	Hentschke, Eric Armin	100.00
2339	8/27/20	Namakan West Fisheries	440.00
2340	8/27/20	NBC Supply Corp	1,053.60
2341	8/27/20	PG&E	26.28
2342	8/27/20	SCI Consulting Group	22,069.55
2343	8/27/20	Testa, Julie	100.00
2344	8/27/20	Treds	714.93
2345	8/27/20	Verizon	1,106.94
2346	8/27/20	Voya Institutional Trust Company	178.51
2347	8/27/20	VSP	710.23
2348	8/27/20	Waste Management of Alameda County	280.83
2349	8/27/20	WEX Bank	3,693.92
2350	8/27/20	Young, George	100.00
ACH	8/27/20	Alameda County Mosquito Abatement Dist (Payroll)	77,550.63
ACH	8/27/20	Aguilar, Victor	100.00
ACH	8/27/20	Beatty, Robert .P	100.00
ACH	8/27/20	Bhat, Subrahmanya Y	100.00
ACH	8/27/20	CalPERS Retirement	14,496.46
ACH	8/27/20	CalPERS 457	2,801.86
ACH	8/27/20	CalPERS Health	35,529.92
ACH	8/27/20	Cooley, Elizabeth	100.00
ACH	8/27/20	Kumagai, Shawn	100.00
ACH	8/27/20	Marquez, Elisa	100.00
ACH	8/27/20	Mingst, Andrew	100.00
ACH	8/27/20	Poulson, Wendi Lynn	100.00
ACH	8/27/20	Roache, Cathy J Pinkerton.	100.00
ACH	8/27/20	Washburn, Jan	100.00
Total Expenditures - August 31, 2020			166,424.25

Alameda County Mosquito Abatement District
Income Statement
August 31, 2020. (2 of 12 mth, 17%)

REVENUES	Actual 2018/19	Actual 2019/20 ¹	Current Month	Year to Date 2020/21	Budget 2020/21	Actual vs Budget
Total Revenue	\$ 4,922,549.00	\$ 4,986,220.87	\$ 233,622.87	\$ 233,622.87	\$ 4,346,513.00	5%

EXPENDITURES	Actual 2018/19	Actual 2019/20 ¹	Current Month ²	Year to Date 2020/21	Budget 2020/21	Actual vs Budget
Salaries	\$ 1,894,209.00	\$ 1,970,928.74	\$ 170,975.55	\$ 337,498.82	\$2,116,177	16%
CalPERS Retirement	\$ 310,838.00	\$ 378,832.61	\$ 17,241.01	\$ 251,664.39	\$423,350	59%
Medicare	\$ 25,149.00	\$ 29,651.04	\$ 2,331.54	\$ 4,581.25	\$31,278	15%
Fringe Benefits	\$ 452,960.00	\$ 465,466.14	\$ 36,240.15	\$ 80,440.13	\$527,031	15%
Total Salaries, Retirement, & Benefits	\$ 2,683,156.00	\$ 2,844,878.53	\$226,788	\$674,185	\$3,097,836	22%
Clothing and personal supplies (purchased)	\$ 8,899.00	\$ 6,213.94	\$ 90.67	\$ 90.67	\$10,000	1%
Laundry service and supplies (rented)	\$ 12,603.00	\$ 10,648.44	\$ 818.80	\$ 1,479.68	\$15,000	10%
Utilities	\$ 30,161.00	\$ 25,962.21	\$ 332.68	\$ 1,174.37	\$12,000	10%
Communications-IT	\$ 108,868.00	\$ 80,735.47	\$ 4,223.54	\$ 5,491.07	\$111,400	5%
Maintenance: structures & improvements	\$ 13,673.00	\$ 16,678.86	\$ 3,828.35	\$ 3,828.35	\$25,000	15%
Maintenance of equipment	\$ 43,629.00	\$ 20,599.88	\$ 2,698.67	\$ 4,347.66	\$35,000	12%
Transportation, travel, training, & board	\$ 98,433.00	\$ 95,813.55	\$ 5,638.58	\$ 10,346.96	\$122,400	8%
Professional services	\$ 115,324.00	\$ 111,224.89	\$ 25,205.36	\$ 25,905.86	\$176,200	15%
Memberships, dues, & subscriptions	\$ 20,774.00	\$ 26,316.50	\$ -	\$ 11,080.00	\$23,337	47%
Insurance - (VCJPA, UAS)	\$ 124,688.00	\$ 134,833.60	\$ -	\$ 140,724.21	\$137,524	102%
Community education	\$ 34,861.00	\$ 23,283.51	\$ 182.61	\$ 191.15	\$38,575	0%
Operations	\$ 206,731.00	\$ 179,304.00	\$ 7,581.97	\$ 17,342.02	\$241,000	7%
Household expenses	\$ 18,655.00	\$ 14,817.21	\$ 1,638.58	\$ 2,246.54	\$16,750	13%
Office expenses	\$ 11,795.67	\$ 13,760.57	\$ 30.28	\$ 30.28	\$12,000	0%
Laboratory supplies	\$ 95,640.00	\$ 100,794.23	\$ 8,315.63	\$ 8,990.20	\$139,000	6%
Small tools and instruments	\$ 2,211.00	\$ 2,055.54	\$ 81.95	\$ 81.95	\$3,000	3%
Total Staff Budget	\$ 946,945.67	\$ 863,042.40	\$ 60,667.67	\$ 233,350.97	\$1,118,186	21%
Total Operating Expenditures	\$ 3,630,101.67	\$ 3,707,920.93	\$ 287,455.92	\$ 907,535.56	\$4,216,022	22%

Total Expenditures

1 - As of June 30, 2020. Unaudited.

2 - Total Operating Expenditures in current month may not match the check register due to accounts receivables and petty cash transactions.

**Alameda County Mosquito Abatement District
Investment, Reserves, and Cash Balance Report
August 31, 2020. (2 of 12 mth, 17%)**

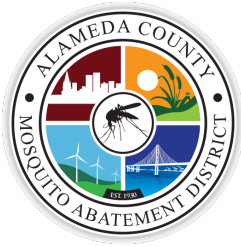
Account #	Investment Accounts	Beginning Balance	Deposits	Withdrawals	Interest Activity	Ending Balance
1004	LAIF	\$ 2,124,170.85	\$ -	\$ (287,000.00)	\$ -	\$ 1,837,170.85
1005	OPEB Fund	\$ 4,671,743.97	\$ -	\$ -	\$ 133,550.80	\$ 4,805,294.77
1006	VCJPA Member Contingency	\$ 369,337.00	\$ -	\$ -	\$ 5,435.00	\$ 374,772.00
1008	CAMP: Repair and Replace	\$ 1,046,226.63	\$ -	\$ -	\$ 265.51	\$ 1,046,492.14
1009	CAMP: Public Health Emergency	\$ 525,573.46	\$ -	\$ -	\$ 133.38	\$ 525,706.84
1010	CAMP: Operating Reserve	\$ 1,941,938.80	\$ -	\$ -	\$ 492.82	\$ 1,942,431.62
1011	CAMP: Capital Reserve Fund	\$ 59,034.52	\$ -	\$ -	\$ 14.98	\$ 59,049.50
1012	PARS: Pension Stabilization ¹	\$ 1,631,978.20	\$ -	\$ -	\$ 42,117.64	\$ 1,674,095.84
Total		\$ 12,370,003.43	\$ -	\$ (287,000.00)	\$ 182,010.13	\$ 12,265,013.56
		Beginning Balance			Activity	Ending Balance
Cash Accounts				Withdrawals		
1001	Bank of America (Payroll Account) *	\$ 106,111.62			-	\$ 108,058.52
1002	Bank of The West (Transfer Account) *	\$ 227,297.76			-	\$ 235,738.38
1003	County Account	\$ 348,703.26			\$ -	\$ 582,326.13
1013	Petty Cash	\$ 491.15			\$ (30.28)	\$ 460.87
Total		\$ 682,603.79			\$ -	\$ 926,583.90

1 -PARS - Pension Stabilization balance is as of July 31, 2020.

* - Ending balance differs from beginning balance due to checks clearing the account.

Alameda County Mosquito Abatement
Balance Sheet Comparison
August

ASSETS	8/31/2020	8/31/2019	Explanation
Current Assets			
Cash	\$ 1,612,853.82	-	PARS is no longer being reported stand-alone on the balance sheet, would only be reported on the balance sheet if it was a liability to the district.
Bank of America payroll	106,214.79	114,075.08	Current book balance, different from the ending balance shown on bank statement, due to outstanding deposits (will not match IRC page).
Bank of the West	299,978.95	398,365.94	" "
County	582,326.13	449,319.92	Current balance in County account.
Cash with LAIF	1,837,170.85	1,496,524.18	Current balance in LAIF (working capital) account.
VCJPA- Member Contingency	374,772.00	302,165.00	Reserve amount with VCJPA (updated quarterly)
VCJPA - Property Contingency	-	52,796.00	No longer used, combined with member contingency
CAMP - Repair and Replace	1,046,492.14	292,221.38	Reserve committed to repair or replace capital assets.
CAMP - Public Health Emergency	525,706.84	518,835.30	Reserve committed for public health emergencies.
CAMP - Operating Reserve	1,942,431.62	1,917,042.00	Reserve committed as an emergency rainy-day fund (= to 60% of current year expenses)
CAMP - Capital Reserve Fund	59,049.50	232,252.87	Reserve for current year capital assets or non-capital facility maintenance
PARS ¹	-	1,576,111.28	PARS is no longer being reported stand-alone on the balance sheet, would only be reported on the balance sheet if it was a liability to the district.
Petty cash	460.87	492.74	To reimburse employees - under \$50
Total Current Assets	8,387,457.51	7,350,201.69	
Property and Equipment			
Acc Dep - equipment	(1,282,441.98)	(1,318,915.70)	Accumulated depreciation expense from date of purchase through current useful life, which reduces assets book values
Acc Dep - stru & improv	(2,349,631.01)	(2,349,631.01)	" "
Acc Dep - conts in progress	5,523.00	-	" "
Construction in progress	590,279.99	456,041.42	Accumulated cost of a project yet to be completed.
Equipment	1,699,506.64	1,619,670.10	Original cost of depreciable equipment item.
Structure/improvement	4,638,621.62	4,529,022.67	Original cost of depreciable structure/ improvement item.
Land	61,406.00	61,406.00	Original purchase price of owned land; will not change.
Total Property and Equipment	3,363,264.26	2,997,593.48	
Other Assets			
Net OPEB Asset	716,666.00	716,666.00	Amount reported on actuary report. Pre-paid amount (overfunded), still considered an asset to the district. The amount has not changed because we have not withdrawn or added to account in the current year.
Total Other Assets	716,666.00	716,666.00	
Total Assets	\$ 12,467,387.77	\$ 11,064,461.17	
LIABILITIES AND CAPITAL			
Current Liabilities			
Accounts payable	\$ 104,015.59	\$ 110,001.02	Invoices due but yet to be paid.
AP Credit Card	-	16,939.93	Current credit card purchases, no longer shows up on balance sheet due to credit card clearing out when credit card statement is paid.
Acc payroll/vacation	200,290.26	187,668.43	District's debt from employees' unused vacation time.
Def inflow - 75	41,760.00	41,760.00	Other post employment benefit cost. Projected but yet to be incurred. Actuary is suggesting what is going to happen but hasn't happened yet.
Def inflow pen defer GASB 68	809,861.00	809,861.00	Pension benefit cost projected but yet to be incurred. Actuary is suggesting what is going to happen but hasn't happened yet.
Defer outflow pen cont GASB 68	(818,392.00)	(818,392.00)	Payments into pension incurred but yet to be posted against the outstanding liability at a given point of time.
Net pension liability GASB 68	2,642,666.00	2,642,666.00	Unfunded pension accrued liability as estimated by an actuary as of a given point of time.
Total Current Liabilities	2,980,200.85	\$ 2,990,504.38	
Long-Term Liabilities			
Total Long-Term Liabilities	-	-	
Total Liabilities	2,980,200.85	2,990,504.38	
Capital			
Designated fund balances	4,100,295.19	4,100,295.19	Board approved reserves for designated purposes.
Investment in general fixed as	6,036,382.50	4,637,374.11	Value of fixed assets less any accumulated depreciation and or debt.
Net Income	(649,490.77)	(663,712.51)	Net Income = Gross Income - Expenses
Total Capital	9,487,186.92	8,073,956.79	Sum of designated fund balances, investment in general fixed assets and net income.
Total Liabilities & Capital	\$ 12,467,387.77	\$ 11,064,461.17	



23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

MONTHLY STAFF REPORT –1083

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General Manager

1. OPERATIONS REPORT

The last of the unmaintained swimming pools identified by ACMAD's annual aerial pool survey were closed out in August. Unmaintained swimming pools can produce significant numbers of potential disease-vectoring mosquitoes and are an important component of the district's West Nile virus prevention program. ACMAD was the first district in the state to contract with a private pilot to photograph unmaintained pools back in 2006. For most of the life of the program, images were collected from the flight, processed and printed by hand, sorted, and distributed to operations staff several weeks later. Operations staff would visit each residence, photo in hand, and try to gain access for inspection and treatment. This often required leaving notices at the residence during multiple visits. Dealing with uncooperative residents and hazardous situations (e.g. dogs), often created safety issues for staff as well. Due to the inefficiencies in the former process, many pools inspected that appeared unmaintained during the fly-over, were cleaned and chlorinated by the time the images were distributed to staff wasting time and resources.

The improvements of the past few years have resulted in a safer and efficient system that reduces the number of inspections performed by operations staff thus lowering the risks inherent in this process. It has also freed up significant amount of time for operations staff to inspect and treat other mosquito sources. The process is now evaluated and improved annually. During the last couple of years, the process fully integrated the district's data base with the County's parcel data. Currently, the District obtains the images from the fly-over, those images are processed into the system, causing the generation of notices to property owners (Figure a). This notice includes an image of the pool in question and expresses the need for a voluntarily resolution of a potential mosquito breeding pool. Owners, or their tenants or agents, can email or text a photo of their cleaned or drained pool along with the notice they received, thus eliminating the need for an in-person inspection by operations staff.

This year's survey identified 539 pools that needed to be addressed. Operations staff preemptively visited 38 pools that had histories from years' past. This left 501 pools that would have been inspected in-person in the prior process. First notices went out to the owners of these 501 pools. If no response was received, a second and then a final notice was sent. Via the notice process, 367 pool owners responded, and cleared their pools from the list via email or text (Figure b). After additional clearing due to parcel data issues, 83 pools were left to be inspected by operations, or, 17% of those identified by the aerial flyover (Figure c). These 83 inspections involved (in decreasing order) requests for mosquito fish, larvicide treatments, or in-person advice. A few inspections occurred because new property owners never received the notices, or because property owners just ignored the notices. The District achieved 100% voluntary compliance.

Of other operational note for August, several high tide events required treatments for *Aedes dorsalis* in tidal marshes and two WNV positive corvid detections in the tri-valley region of Alameda county were followed up by inspections and treatments by several members of operations staff around the respective collection sites.

Field Operations Supervisor
Joseph Huston



Alameda County Mosquito Abatement District
Protecting public health in Alameda County since 1930

Annual Pool Survey Notification
FIRST NOTICE

Ryan Clausnitzer
 477567 Oak Knoll Blvd.
 Oakland, CA 94568

Notice Summary
 Service Request #: XXXXXXX
Immediate Action Required
 Compliance Deadline: XX/XX/XXXX

Survey Details

Description	Address	Aerial Survey Date
Unmaintained Swimming Pool	XXXXXXXXXX	XX/XX/XXXX

The Alameda County Mosquito Abatement District recently conducted the 2020 aerial survey for unmaintained swimming pools in Alameda County.

Based on the photo, your pool has once again been identified as a possible mosquito source.

As in years prior, to clear this property please contact us on the status of your pool by the compliance deadline.



Options

#1: If the pool is clean*, completely empty, or if it was misidentified as a pool, send a verification photo by:

- Text (SMS,MMS)**: (510) 616-6969 (Include violation # in text)
- Email: pools@mosquitoes.org (Include violation # in subject line)

The photo of the clean pool must include the upper portion of this notice in the foreground to provide date, address, and Service Request #.

The pool and the notice must be visible in the same photo. A verified photo will clear the violation (see sample photo).

OR

#2: If the pool is not in service or has mosquitofish:

- Text (SMS,MMS)**: (510) 616-6969 (Include service request # in text)
- Email: pools@mosquitoes.org (Include service request # in subject line)
- Call: (510) 783-7744

The District will contact you to seek a long-term solution to resolve the violation.

There is no charge for District services.

* *CLEAN and FUNCTIONAL pool has a working pump and filtration system and has a regular chemical treatment schedule. Water must be clear with little to no algae or debris.* **Your carrier may charge for texting services



Sample Photo

Swimming pools are some of the most common breeding sites for disease carrying mosquitoes in Alameda County. **Left unmaintained, a single swimming pool can produce millions of mosquitoes in a season.** This staggering number is more than enough to threaten the public health of an entire neighborhood.

Thank you in advance for your cooperation.

23187 Connecticut St. Hayward CA 94545 | (510) 783-7744 | www.mosquitoes.org

Figure a: Notice sent to the property owner of an unmaintained swimming pool

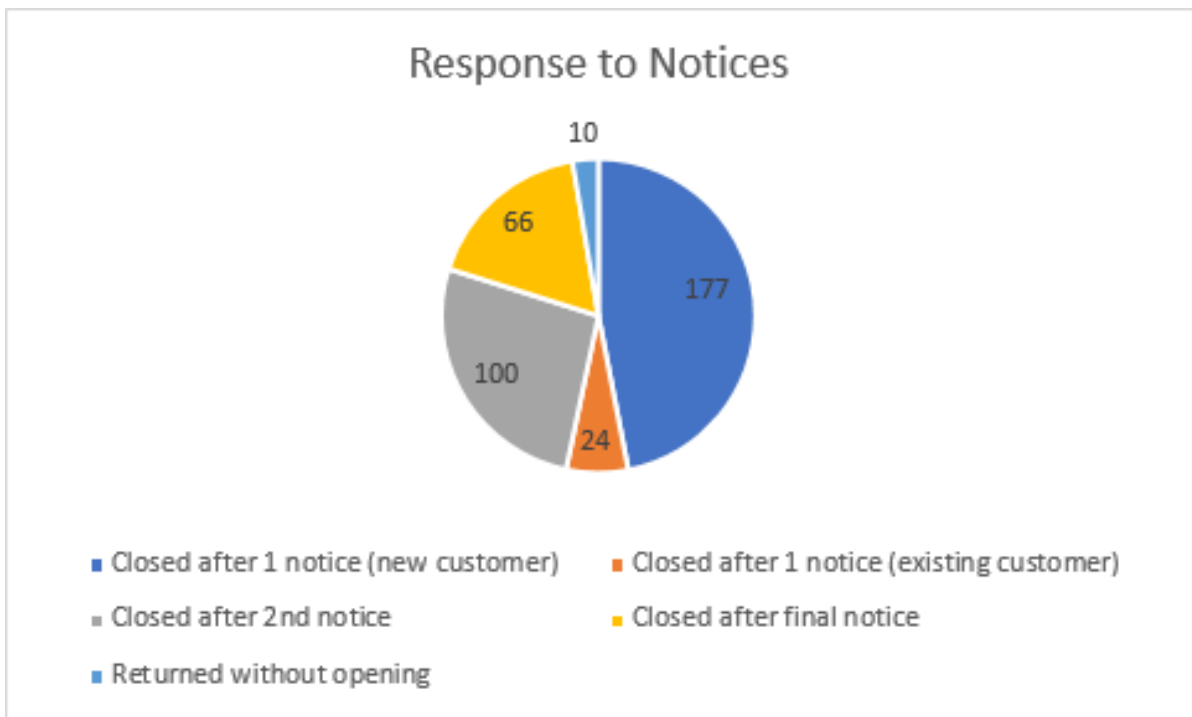


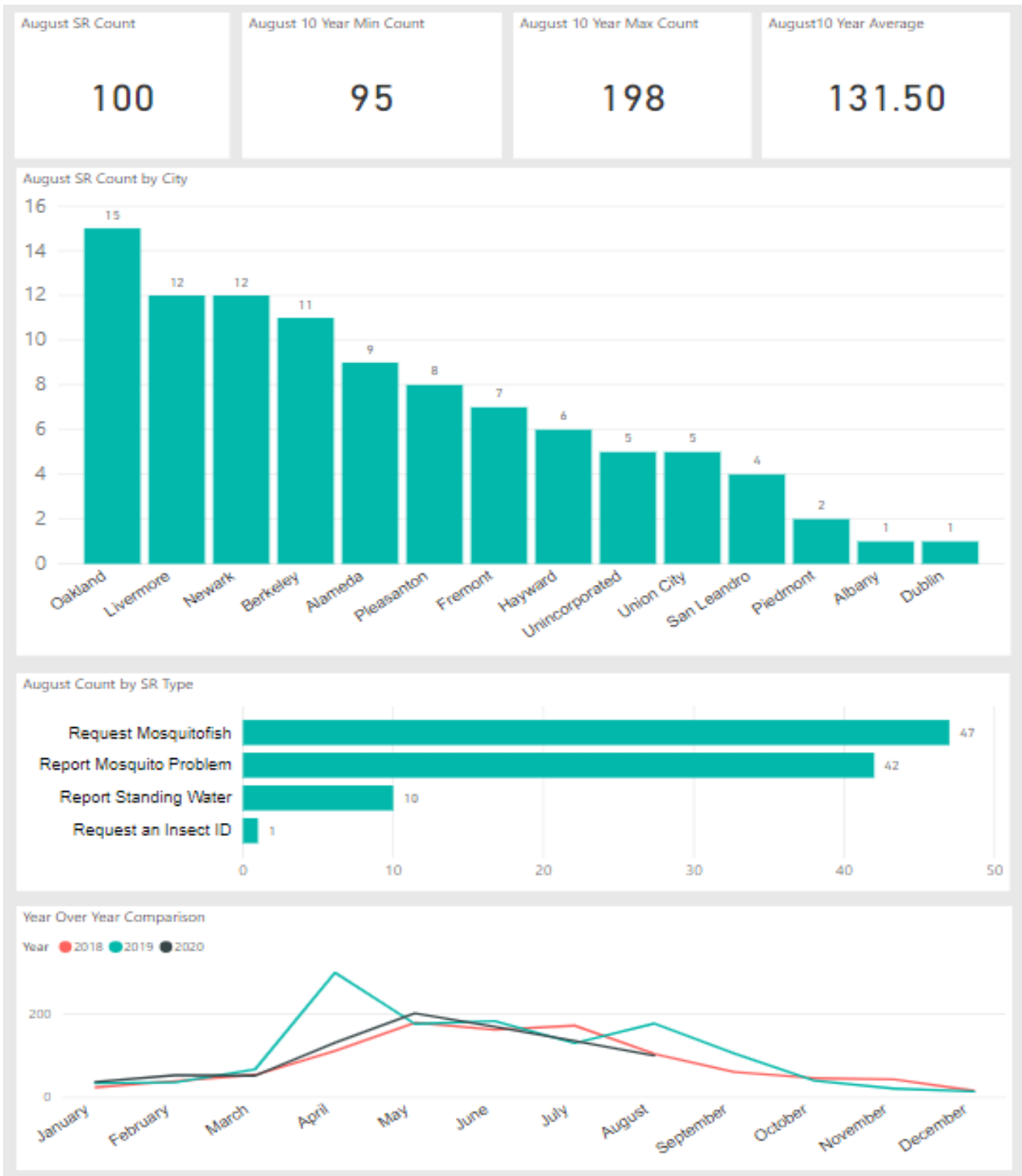
Figure b: Notices required to resolve neglected swimming pools



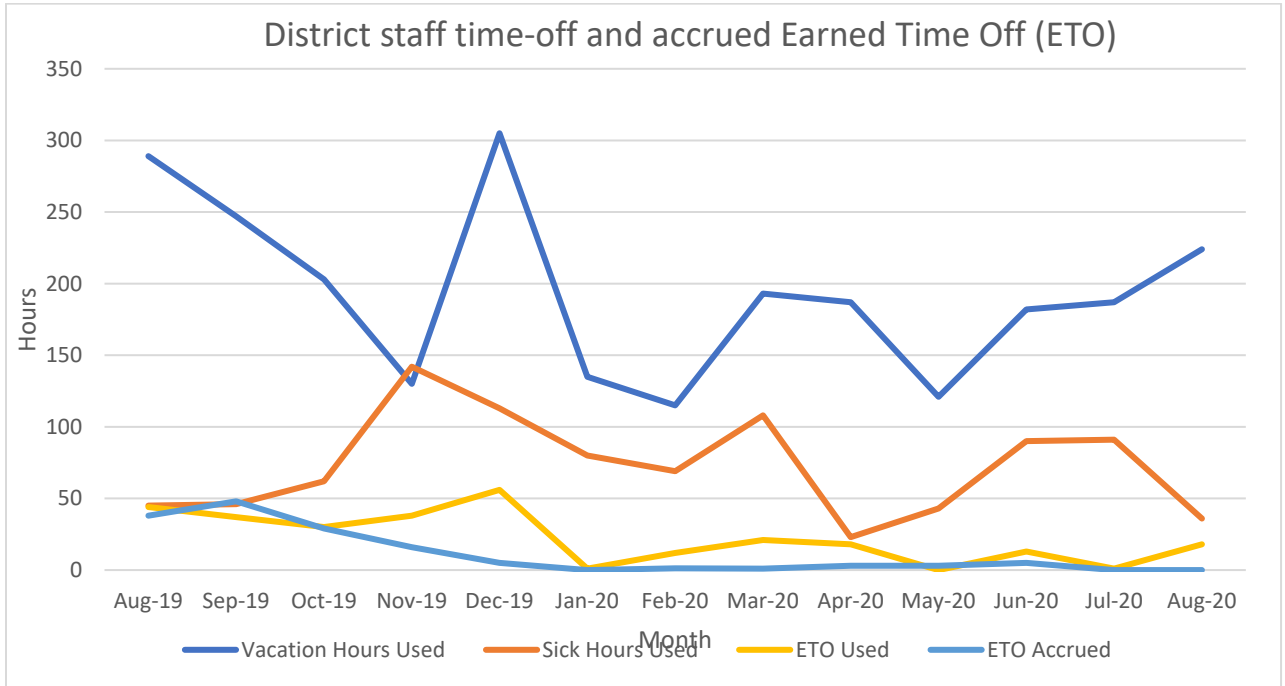
Figure c: Breakdown of neglected pool processes

A. District Data

1. Service Requests

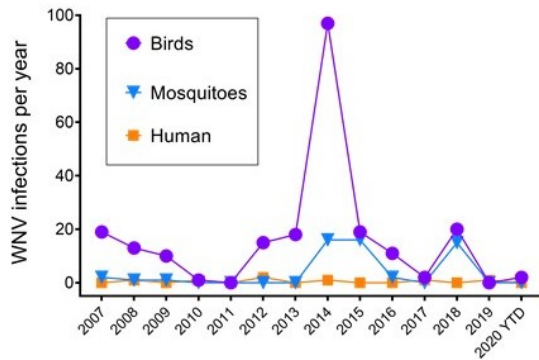


2. Activity Report

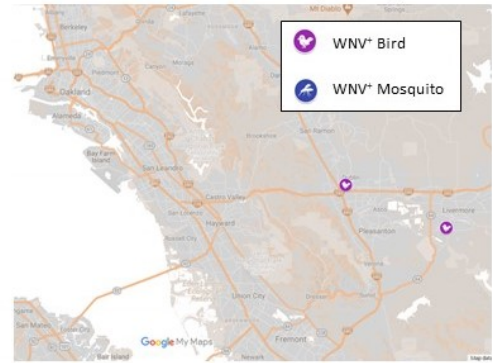


3. WNV Activity

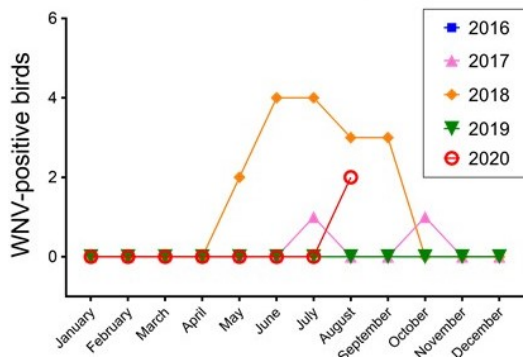
WNV infections detected in Alameda County
2005 – 2020 YTD



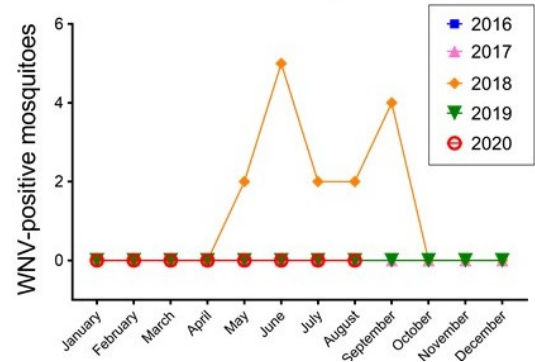
Locations of WNV-infected mosquitoes and birds collected in Alameda County during 2020



WNV-infected birds collected in Alameda County



WNV-infected mosquitoes collected in Alameda County



2. LAB

Summary

- West Nile virus (WNV) was detected in one American crow and common raven during August 2020.
- Arboviruses have not been detected in mosquitoes during 2020.
- Invasive *Aedes* mosquitoes have not been detected in Alameda County during 2020.
- Mosquito abundance during August 2020 as measured using CO₂-baited encephalitis virus survey (EVS) traps was similar to the same period of 2019, but lower than July 2018.
- The number of mosquitoes captured in New Jersey Light Traps (NJLT) during August 2020 was lower than the prior two years.
- A total of 5,270 mosquitoes were captured in traps and identified to species during August 2020.

Arbovirus Monitoring

- WNV was detected in one American crow that was collected in Dublin and one common raven that was collected in Dublin and Livermore.
- None of the mosquitoes that were collected during 2020 contained WNV, Saint Louis encephalitis virus (SLEV) or Western equine encephalitis virus (WEEV).
- None of the sentinel chickens in Livermore have seroconverted, indicating that they have not been infected with WNV, SLEV, or WEEV.

Native Mosquito Abundance

- Over the course of 222 trap nights, a total of 5243 mosquitoes were captured in EVS traps (Figure 1). There were on average 23.6 mosquitoes per trap night during August 2020; for the prior month, there were 15.8 mosquitoes captured per trap night (a 1.5-fold increase). *Culex erythrothorax*, which is a WNV vector, was the most common species collected in the EVS CO₂ traps during August 2020, representing 75% of the mosquitoes that were collected (Figure 2 and Figure 3A). Mosquito abundance in the areas where the WNV-positive birds were collected was low, but each WNV vector species was detected throughout the region (Figure 3B). Approximately 9% of the EVS CO₂ traps that were placed during August did not capture any mosquitoes (Figure 3C).
- Mosquito abundance, as measured using NJLT, also remained very low for August 2020 (0.8 mosquitoes / trap night, respectively; total of 245 mosquitoes over 245 trap nights; Figure 4). *Culiseta incidens*, which is not a WNV vector, remained the most abundant species collected in NJLT during August 2020 (Figure 5). The greatest number of mosquitoes were collected in the southern Fremont NJLT during August 2020 (n = 59; Figure 6).

FIGURES

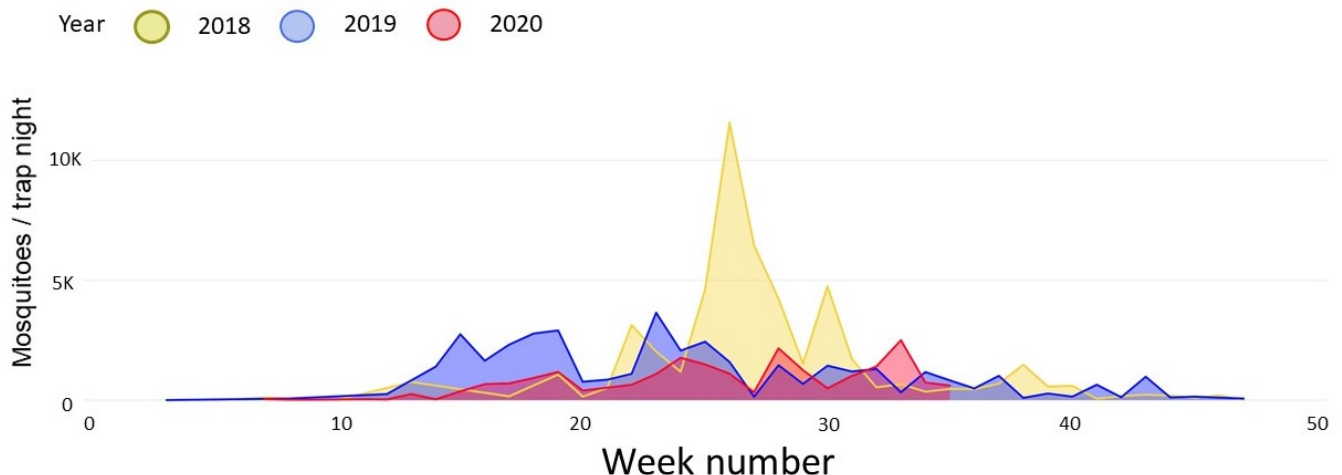


Figure 1. Mosquitoes captured in EVS CO₂ traps from 2018 – 2020. A total of 5243 mosquitoes were captured in EVS CO₂ traps during August 2020 and identified to species.

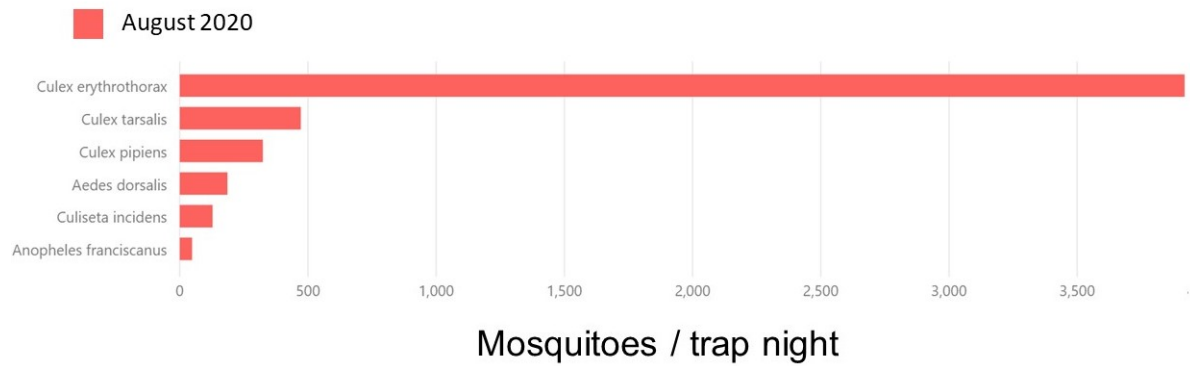


Figure 2. The most abundant species of mosquito captured during August 2020 using EVS CO₂ traps.

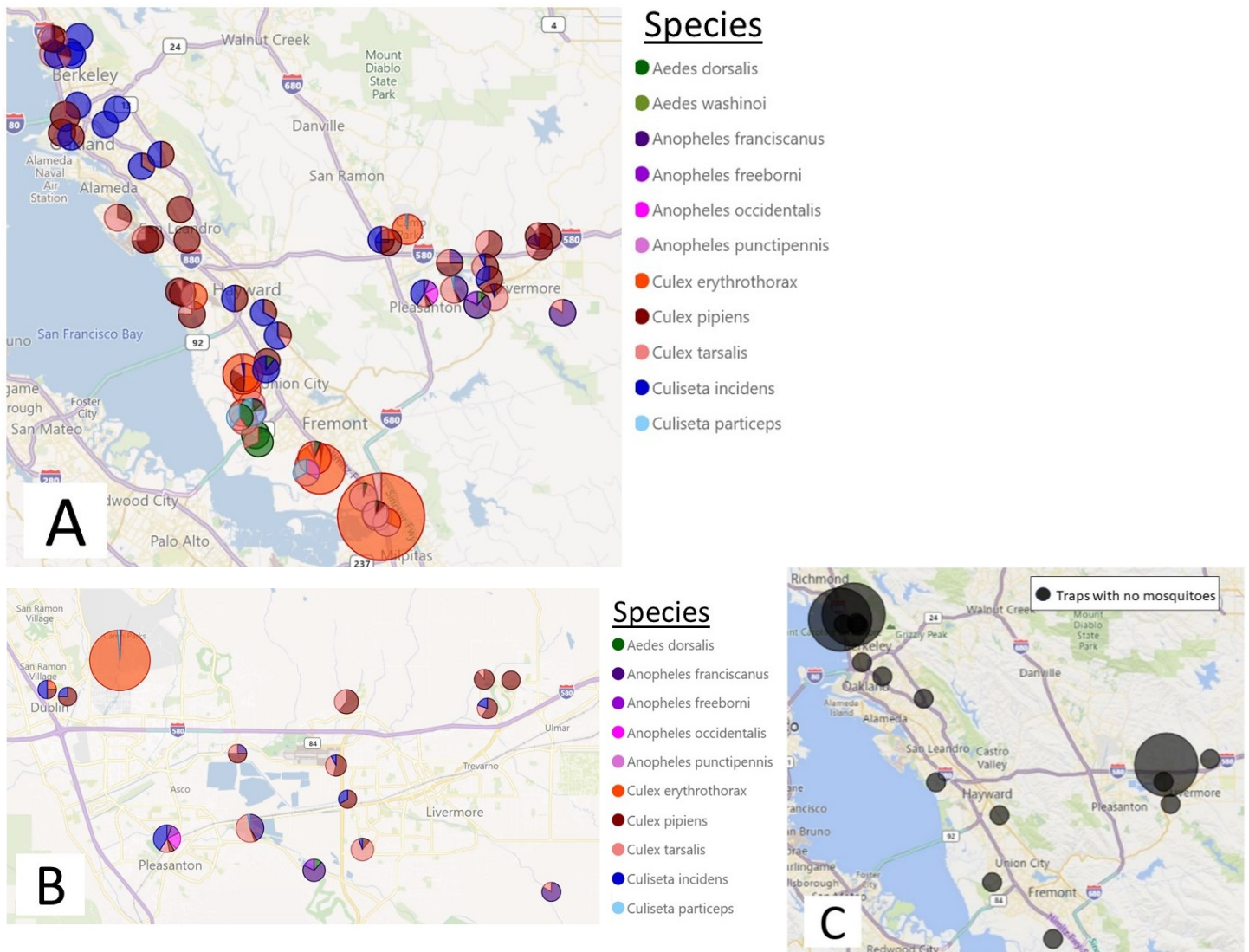


Figure 3. Mosquito abundance by trap site evaluated using EVS CO₂ traps. Pie charts over trap sites indicate the distribution of mosquito species collected at the trap site. The size of the pie charts indicates the relative number of mosquitoes at each site during August 2020. (A) Entirety of Alameda County. (B) East county region where the WNV-positive birds were collected. (C) Location of EVS traps that did not contain mosquitoes.

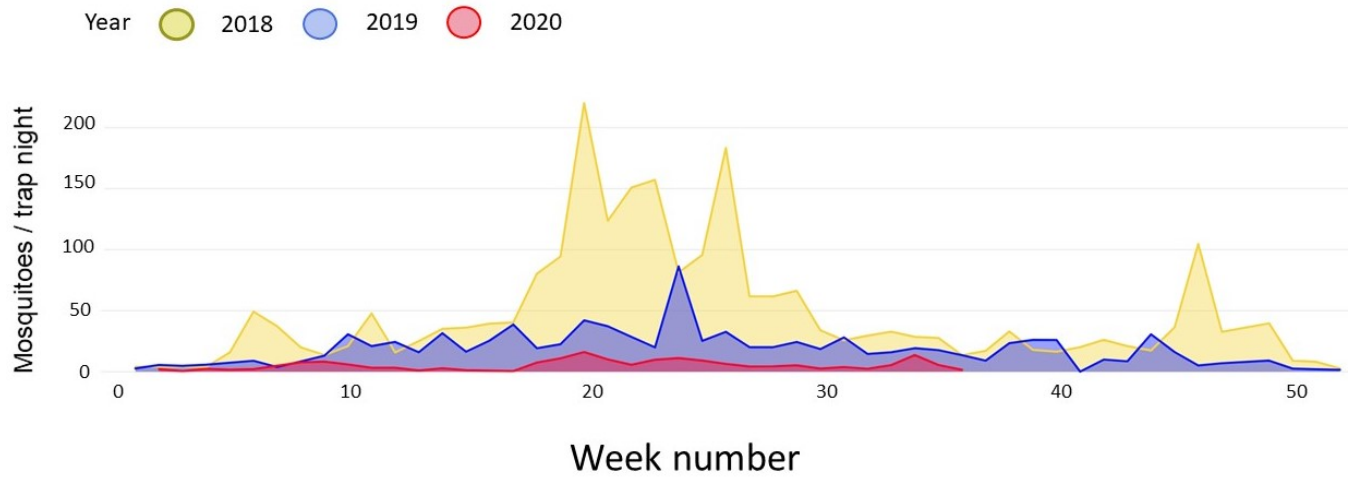


Figure 4. Mosquitoes captured in NJLT from 2018-2020. A total of 245 mosquitoes were captured in NJLT during August 2020 and identified to species.

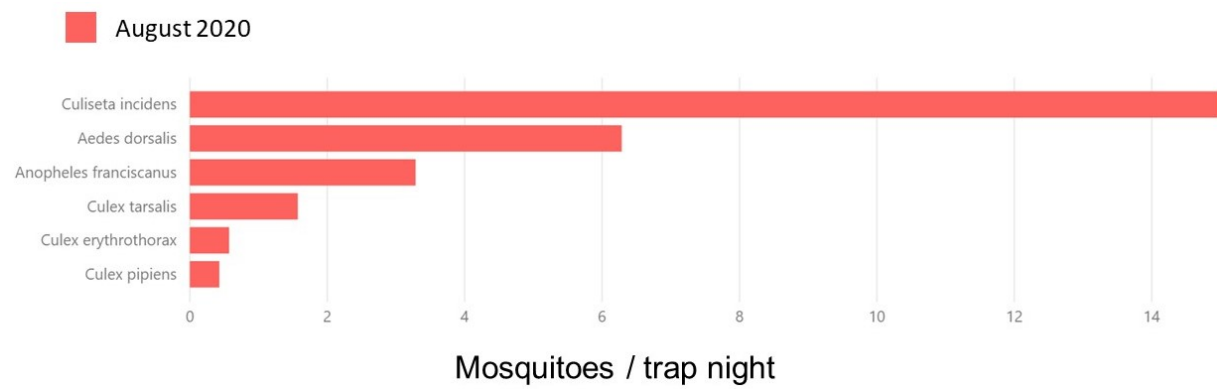


Figure 5. The most abundant species of mosquito captured during August 2020 in NJLT.

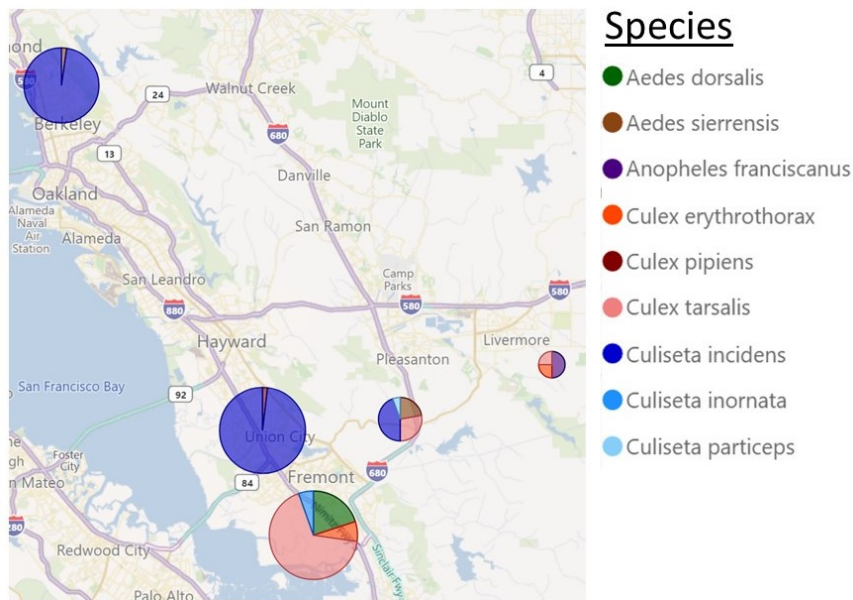


Figure 6. Geographic distribution of mosquito abundance in Alameda County evaluated using NJLT. Pie charts over trap sites indicate the distribution of mosquito species collected at the trap site.

3. PUBLIC EDUCATION

A. Events

i. Upcoming

- Newark Days Virtual Community Info Faire (9/17-9/20)

B. Google Analytics

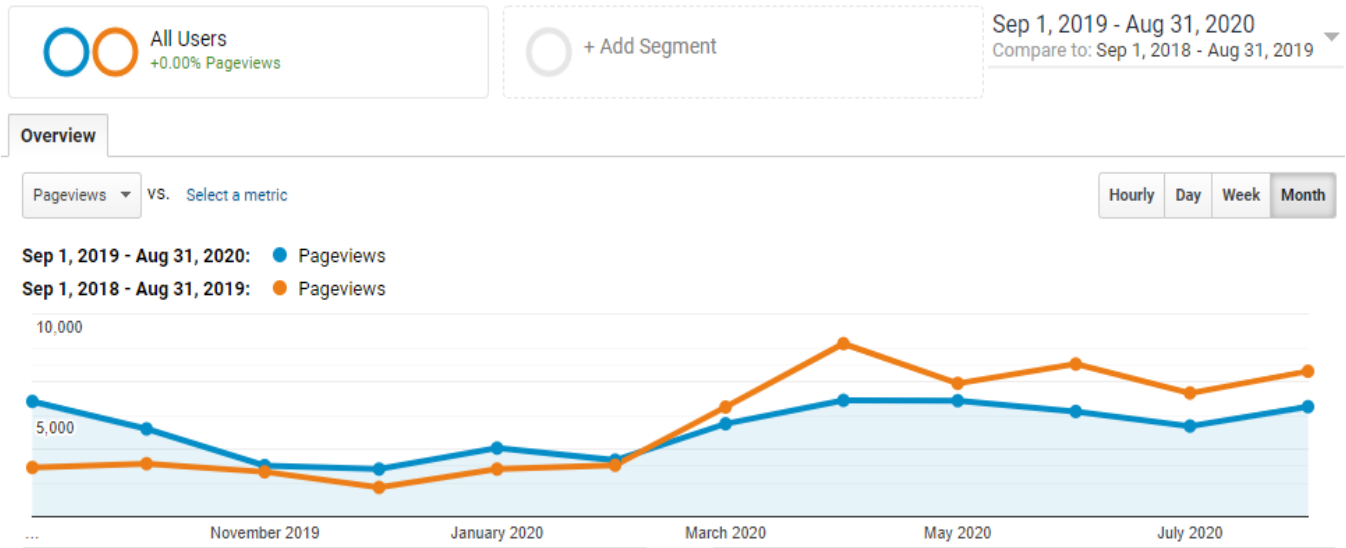


Figure 1. Comparison of website users over the past two years.

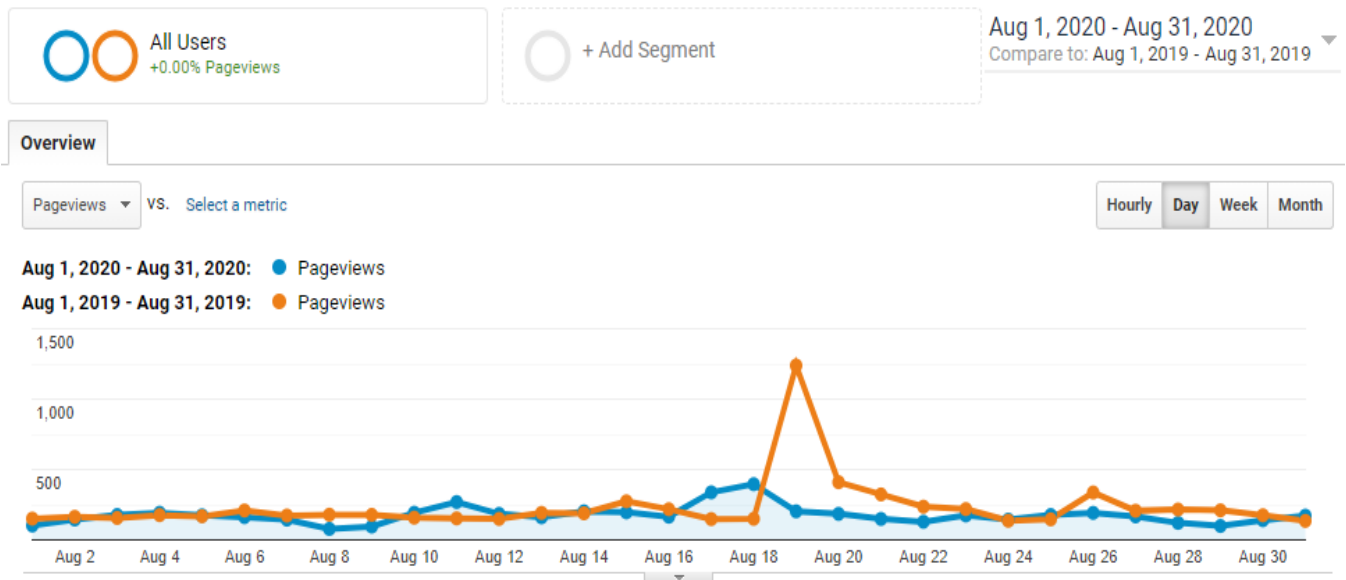
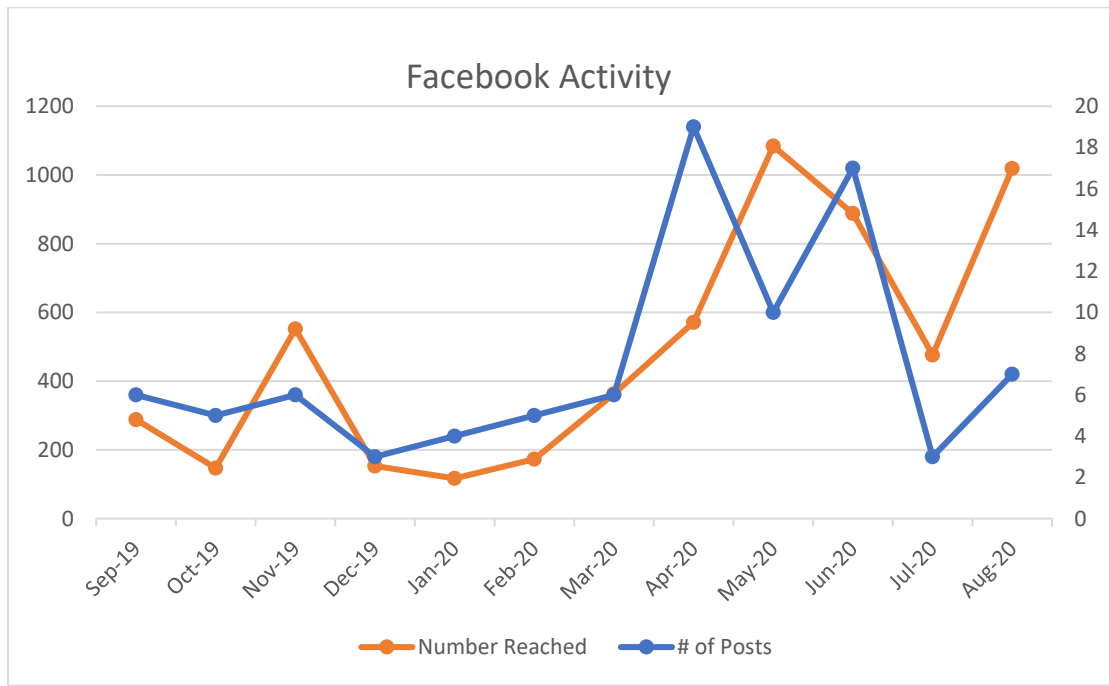


Figure 2. Comparison of website users over the past two years for August.

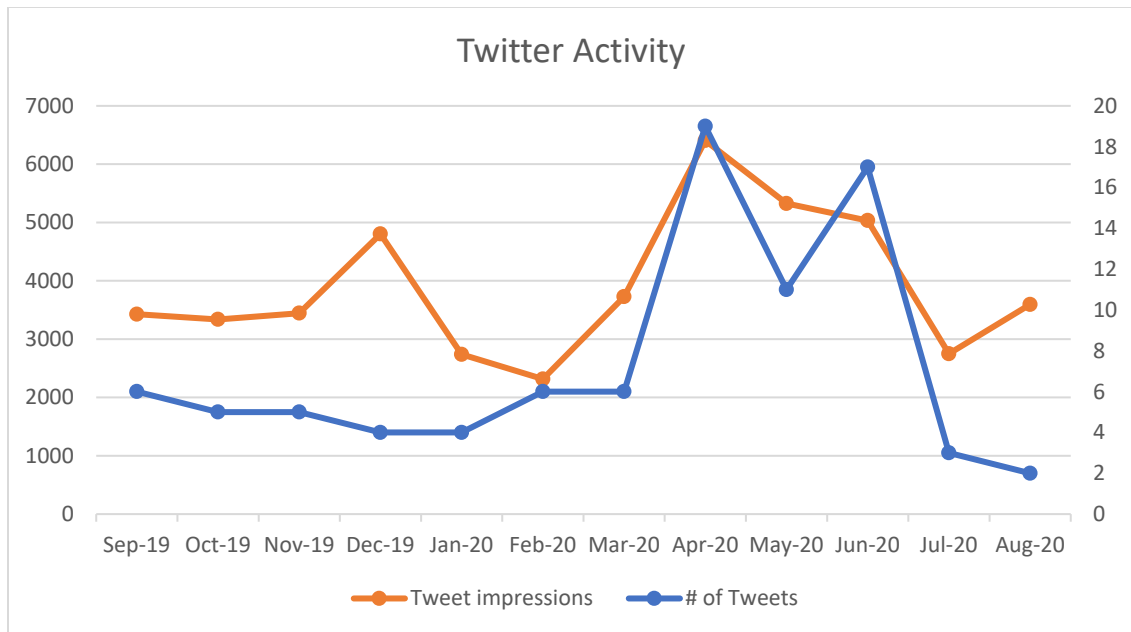
C. Facebook



Total Number of Followers: 237 (Up 1 from July)

August's Most Popular Post: #DYK? Birds can die if they get West Nile virus from #mosquitoes. If you find a dead bird near your home, please report it to the WNV & Dead Bird Call Center at 1-877-WNV-BIRD. All dead bird reports are useful. Thank you for helping us track #WNV in California! www.westnile.ca.gov

D. Twitter

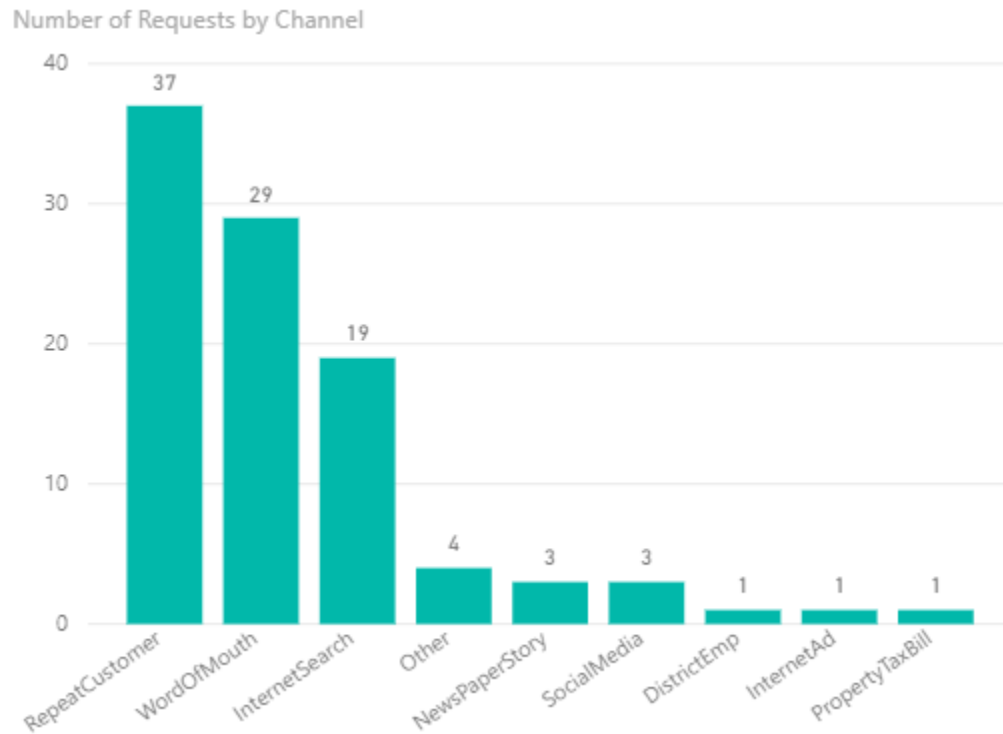


Number of Profile Visits in July: 25 (down from 28 in July)

Total Number of Followers (New This Month): 731 (Up from 720 in July)

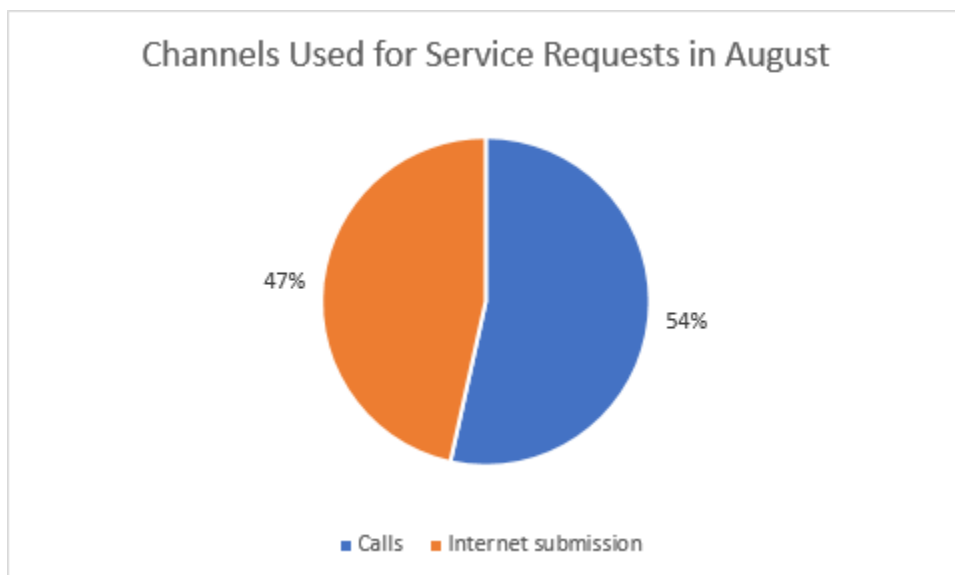
Top August Tweet: Press Release: Dead Bird Infected with West Nile virus Confirmed in Alameda County. conta.cc/2DEnXe9 pic.twitter.com/voZ0AeK1yV

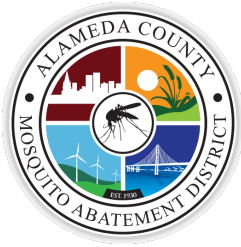
E. Service Request Referral Summary



Note: Those who selected Other heard about us from their doctor, Alameda County Vector Control Service District, Oakland 311, and the Union City Planning Department.

F. Channels Used by Residents to Request Service





23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

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Alameda

Vice-President

Robert Beatty

Berkeley

Secretary

Betsy Cooley

Emeryville

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Dublin

George Young

Fremont

Elisa Márquez

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Livermore

Jan O. Washburn

Oakland

Eric Hentschke

Newark

Andrew Mingst

Piedmont

Julie Testa

Pleasanton

Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

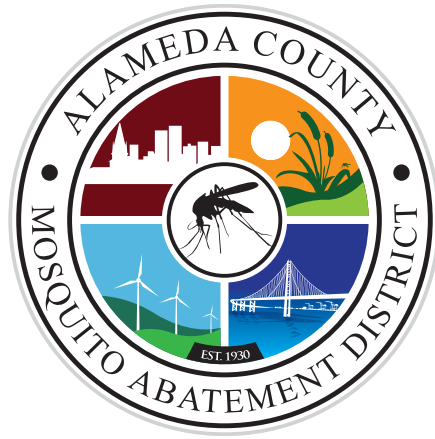
General Manager

Background:

ACMAD is pleased to recognize and thank the following employees on their anniversaries in September.

Employee	Job Title	Years of Service	Anniversary Date
Sarah Lawton	Vector Biologist	5	September 14th
Ben Rusmisl	Vector Biologist	5	September 28th

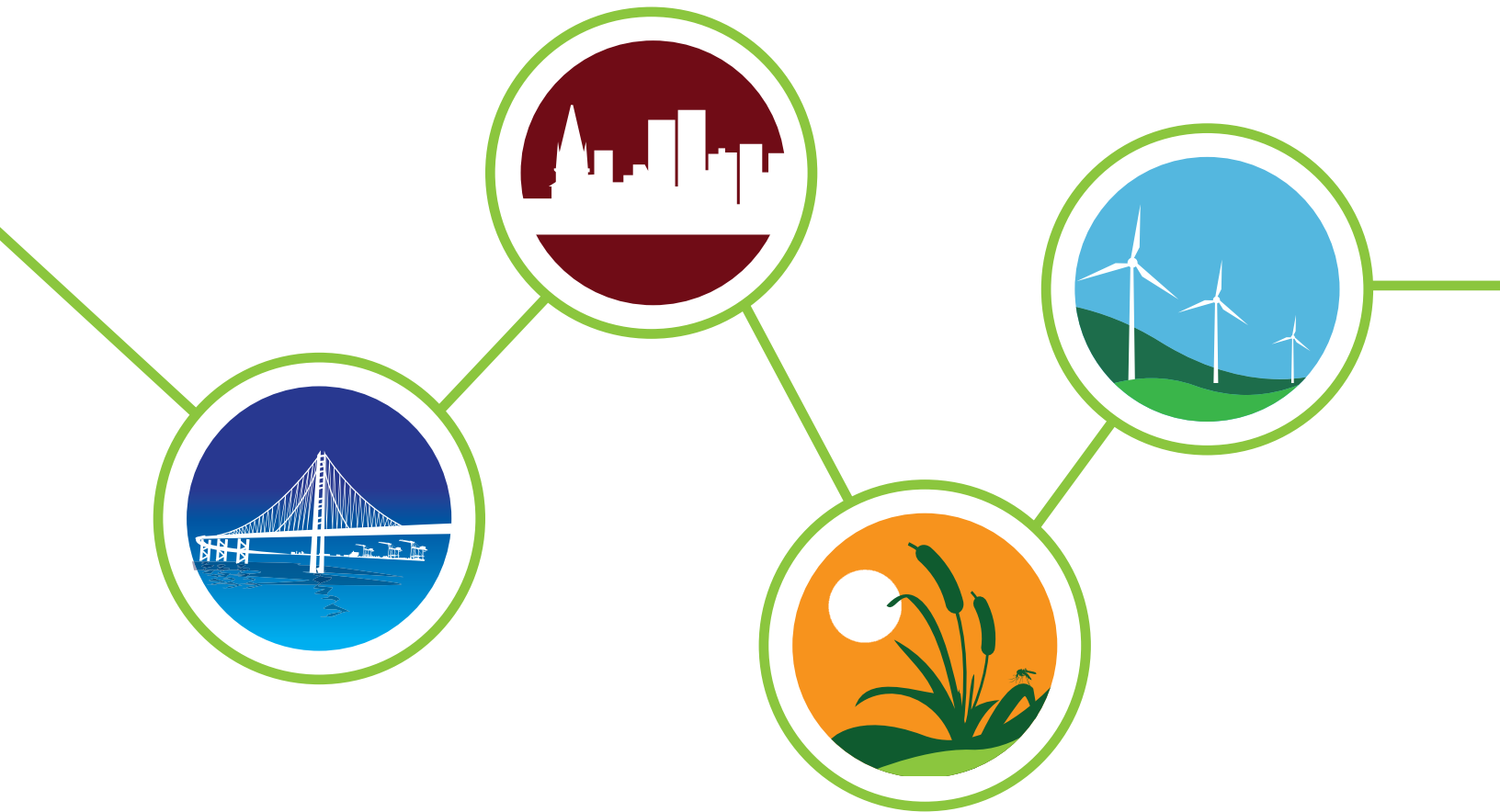
* Per District Policy §107.1, Staff and Trustees are awarded a pewter belt buckle engraved with the District logo for their May 5-year anniversary.



ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

STRATEGIC PLAN

2018-2021

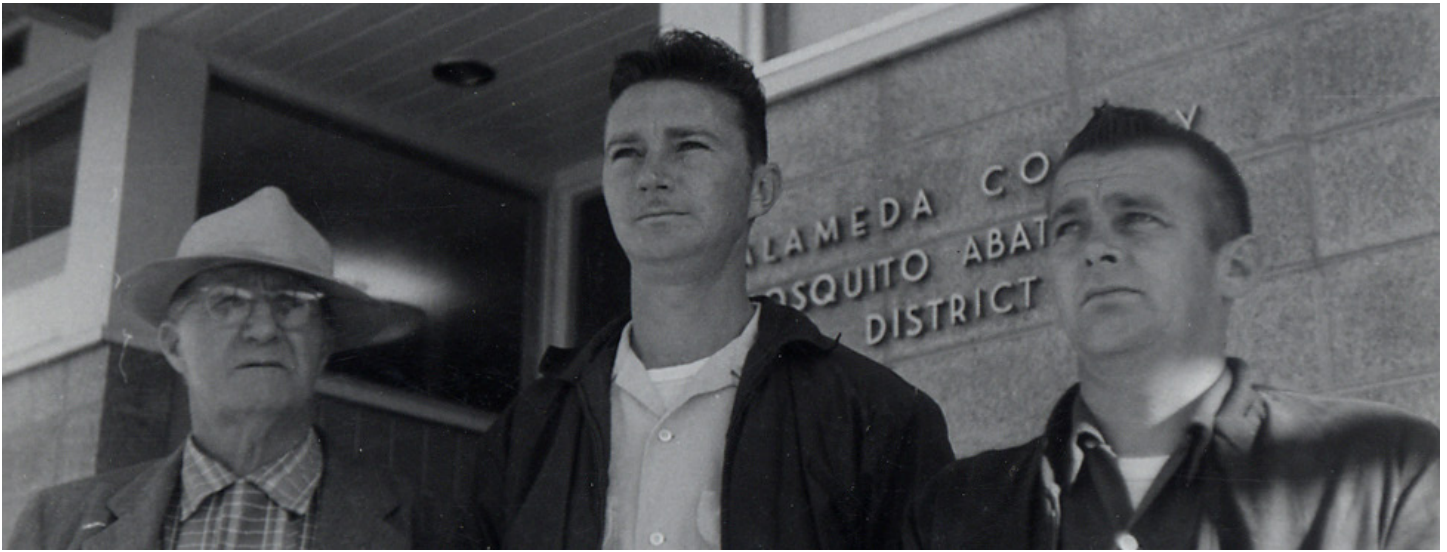


MANAGEMENT STATEMENT

Alameda County Mosquito Abatement District (ACMAD) has a proud history of effective and efficient mosquito control through its prudent financial planning, collaborative decision-making, and balanced integration with partner agencies. The current political, financial, and social climates, combined with the existing staff and Board personnel, offered an ideal opportunity to develop and implement a strategic plan—the first for the District.

The goals of this project are multifaceted. The first is to leverage existing assets towards known and unforeseen future challenges. Secondly, we aim to align individual performance goals into a comprehensive District strategy. Our third goal is to improve communication to realize these goals both internally and externally. Lastly, we will formalize performance and accountability measures by documenting improvements to the District's operating procedures.

With our 100-year anniversary of public service approaching in the next decade, it is important for ACMAD to reaffirm its strong relationship with the community. One method of reaffirming our relationship with the community is through thoughtful planning that leads to effective resource allocations of public funds. District staff, through the leadership of the Board of Trustees, will continue to provide high-quality, and valuable service to the people of Alameda County.



OUR HISTORY

During late 1928 through early 1929, the city councils of Alameda, Berkeley, Emeryville, Hayward, Oakland, Piedmont, and San Leandro passed a resolution endorsing the formation of Alameda County Mosquito Abatement District (ACMAD). Over 32,000 signatures in support of the resolution for establishing ACMAD were collected throughout Alameda County by January 28, 1930. ACMAD was officially formed when the Board of Supervisors passed ordinance B organizing ACMAD on March 11, 1930; three days later, the Secretary of State of California filed the certificate of incorporation.

Initially, ACMAD focused its efforts on ditching in marshes to promote drainage of habitats where salt marsh mosquitoes breed. With the reduction of salt marsh mosquito abundances, citizens started noticing fresh water mosquitoes around their properties and requested service for relief from those mosquitoes as well. To fulfill the demands for mosquito control throughout the county, personnel and equipment were needed to accommodate the increase in services. ACMAD funding from ad valorem property taxes was stable until Proposition 13 passed in 1978. After the passage of Proposition 13, the District's budget was reduced by half. To provide adequate service to Alameda County residents, in 1982 Measure K was approved by over two thirds of Alameda County voters, this allowed for a maximum assessment of \$1.75 per single home as a Special Tax. Around this time, the District consolidated the three depots in Oakland, Pleasanton, and Union City into a single office and shop at the present site in Hayward.

West Nile virus (WMV) was introduced via wild bird transmission into Alameda County during 2003, and control for the mosquitoes that transmit this virus increased ACMAD operation costs by \$280,000 a year. These costs covered additional seasonal staff, pesticides, equipment, and public outreach education programs. ACMAD's Long Range Benefit Committee reviewed methods for adding to the District's revenue stream to meet the increasing financial needs of the District. The Board of Trustees proposed levying a benefit assessment, and a survey was prepared and mailed to 14,500 property owners in Alameda County during the fall of 2007. The survey evaluated the public's support for a benefit assessment, and the results showed greater than 71% approved of the proposed benefit assessment. On May 14, 2008, the ACMAD Board of Trustees passed the resolution approving the benefit assessment.

The approved benefit assessment allows the District to provide enhanced services to the residents of Alameda County while preparing the District for future public health threats caused by mosquitoes. Notably, the District's benefit assessment level has not increased in over ten years. While mosquito control techniques, regulations that monitor our activities, and the public sector financial situation have changed in the past 88 years, the District's dedication and effectiveness has not.



OUR STRATEGY

OUR MISSION

Alameda County Mosquito Abatement District is committed to improving the health and comfort of Alameda County residents by controlling mosquitoes and limiting the transmission of mosquito-borne diseases.

OUR VISION

To serve all residents of Alameda County in a transparent and equitable manner by providing knowledge-driven and environmentally-conscious mosquito control. We strive to provide an exemplary model of good government through fiscal transparency and accountability.



OUR CORE VALUES

ENVIRONMENTAL STEWARDSHIP

- Ecologically responsible
- Proactive in environmental legislation
- Responsive to environmental changes
- Emphasis on biorational treatments for mosquito control

KNOWLEDGEABLE

- Science-based decision making
- Data-driven
- Technology enabled
- Safety program adherent

PROFESSIONAL

- Honest
- Reliable
- Respectful
- Responsive
- Committed
- Inclusionary

ENVIRONMENTAL SCAN

An Environment Scan is a self-assessment process that allows organizations to identify their internal and external strengths, weaknesses, and foreseeable changes that may impact service delivery.

STRENGTHS

- Data sharing and integration of laboratory and operations
- Larval-based control program
- Financial stability and accountability
- Timely responses to public request for service
- Public accessibility to staff and District information
- Culture of independence that fosters effective collaboration
- Innovative methods to monitor mosquito abundance

WEAKNESSES

- Limited mosquito control products
- Limited ability to increase scale of operations in short amount of time
- Low diversity of revenue sources

FORESEEABLE CHANGES THAT MAY IMPACT SERVICE DELIVERY

- Climate change
- Insecticide resistance
- Changes in regulations
- Human population growth
- Introduction of invasive mosquito species
- Emerging mosquito borne infectious diseases
- Natural disasters

OUR GOALS FOR 2018-2019

Provide standardized financial reporting to the Board

Improve the credit card purchase process to include management review and application approval

Adjust staffing in the lab to enable the goals outlined in the strategic plan

Develop and implement maintenance and user safety protocols for drone equipment

Phase out old telephone hardware in favor of voice over internet protocol and hosted services

Setup Skype for Business for cross platform integration with desktop and cell phone

Obtain authorization to conduct operations using drone

Review zone workloads utilizing data from field work and service request data.

Determine feasibility of executing a legal abatement proceeding via the Alameda County legal system

Evaluate land use and water conservation strategies in Alameda County as they pertain to existing and potential mosquito breeding sites

Identify mosquito breeding sites that may be controlled using drone applications

Visit home offices of elected officials

OUR GOALS FOR 2019-2020

Run financial models on future revenue and expenditure predictions

Transfer operating funds to an interest earning account

Reevaluate benefit packages during next memorandum of understanding via a 3rd party

Create a staff community outreach full-time position

Implement an electronic data, inventory, and service program for assets

Complete the integration of new adulticide hardware and software to existing spray unit

Research and deploy physical offsite backup plan for District data

Create dashboards and live data analyses of current and future data

Use drone to evaluate water accumulation on land surfaces

Evaluate adult mosquito abundance in catch basins

Evaluate efficacy of supplemental chemical attractants with adult mosquito traps

Conduct review of the ACMAD invasive Aedes response plan

Analyze the field operation's supervisor position and duties and succession planning

Enhance District relations and collaboration with regulatory agencies, wetland restoration groups, and land management agencies

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

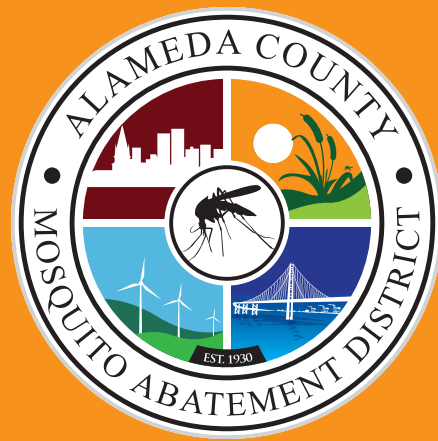
Evaluate correlations between larval and adult mosquito abundance data

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



510-783-7744

 www.mosquitoes.org

 Alameda County Mosquito Abatement District

 @AlamedaMosquito

www.mosquitoes.org



Alameda County Special Districts Association
21040 Marshall Street
Castro Valley, CA 94546

www.csdanet/about-csda/chapters-networks/chapter-alameda-county

Twenty Members Serving Alameda County

- ◆ Alameda Contra Costa Transit District
- ◆ Alameda County Mosquito Abatement District
- ◆ Alameda County Resource Conservation District
- ◆ Alameda County Vector Control Services District
- ◆ Alameda County Water District
- ◆ Alameda LAFCo
- ◆ Castro Valley Sanitary District
- ◆ City of Alameda Health Care District
- ◆ Dublin San Ramon Services District
- ◆ East Bay Municipal Utility District
- ◆ East Bay Regional Park District
- ◆ Eden Township Healthcare District
- ◆ Fairview Fire Protection District
- ◆ Hayward Area Recreation and Park District
- ◆ Livermore Area Recreation and Park District
- ◆ Oro Loma Sanitary District
- ◆ StopWaste
- ◆ Union Sanitary District
- ◆ Washington Township Health Care District
- ◆ Zone 7 Water Agency

Four Partner Members

- ◆ Alameda County Industries, Inc. (ACI)
- ◆ Bank of the West
- ◆ HF&H Consultants, LLC
- ◆ Waste Management of Alameda County

ACSDA Officers (Term: 7/2018 – 6/2020)

- ◆ Roland P. Williams, Jr.
President
Castro Valley Sanitary District
(510) 537-0757
Roland@cvsan.org
- ◆ Georgean Vonheeder-Leopold
Vice President, Treasurer
Dublin San Ramon Services District
(925) 828-8332
geovonleo@gmail.com
- ◆ Ryan Clausnitzer
At-Large
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Ryan@mosquitoes.org
- ◆ Shelia Young
At-Large
Oro Loma Sanitary District
(510) 507-3041
SYoung@oroloma.org
- ◆ Open Seat
At-large
TBD

Alameda County Special Districts Association

Wednesday, September 9, 2020

Hosted by:

Alameda Contra Costa Transit District (AC Transit)

Located at:

Teleconference – See Instructions Below

JOIN ZOOM MEETING: <https://us02web.zoom.us/j/84398324878>

Meeting ID: 843 9832 4878

Dial by your location: 1 669 900 9128

8:00 a.m. Meeting

10:00 a.m. Adjourn

Presiding: Roland P. Williams, Jr., President

AGENDA

8:00 A.M.

1. CALL TO ORDER

- 1.1 Roland P. Williams, Jr., ACSDA President
- 1.2 Thank you to AC Transit for hosting
Thank you to Chantal Reynolds for taking minutes

2. SELF INTRODUCTIONS (Name & District)

8:10 A.M.

3. WELCOME

- 3.1 Welcome to AC Transit
Michael Hursch, General Manager

8:15 A.M.

4. GUEST SPEAKERS

- 4.1 Beverly Greene, AC Transit Executive Director of External Affairs, Marketing, Communications; and Claudia Burgos, AC Transit Director of Legislative Affairs and Community Relations
Topic: AC Transit Update and ReNEW COVID-19 Plans

9:00 A.M.

5. UPDATES

- 5.1 Alameda County Local Agency Formation Commission
Chapter Representatives: Ralph Johnson, Ayn Wieskamp, and Georgean Vonheeder-Leopold, and Executive Officer, Rachel Jones
- 5.2 East Bay Regional Park District Park Advisory Committee Chapter
Representative: Roland Williams
- 5.3 East Bay EDA Report: Dan Walters
- 5.4 Legislation: Erich Pfuehler
- 5.5 CSDA General Updates: Colleen Haley
- 5.6 CSDA 8/26 Network Meeting Debrief: Colleen Haley



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SYoung@oroloma.org
- ◆ Open Seat
At-Large
TBD

9:30 A.M.

6. BUSINESS

- 6.1 Financial Report: Georgan Vonheeder-Leopold, Treasurer
- 6.2 Open At-Large Seat Nominations

7. NEXT MEMBERSHIP MEETINGS

- 7.1 November 18, 2020
Dublin San Ramon Services District
Speakers: TBD

8. DRAWING

- 8.1 N/A

10:00 A.M.

9. ADJOURNMENT