

23187 Connecticut Street
Hayward, CA 94545

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

acmad@mosquitoes.org

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San Leandro

Ryan Clausnitzer

General Manager

ACMAD Finance Committee

Agenda

4:00 P.M.-5:00 P.M. 3/10/2021

Teleconference Only, **see below**

Committee Members:

Victor Aguilar

Subru Bhat

Betsy Cooley

Preston Jordan

George Young

Topics:

1. Review September 24th, 2020 meeting minutes.
2. Review 1st draft of 2021-2022 ACMAD Budget.
 - a. Letter from GM
 - b. Budget charts
3. Review Strategic Plan goals for 2021.
4. Review Finance Policies
5. Review Capital Asset List.
6. Adjourn

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

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

IMPORANT NOTICE REGARDING COVID-19 AND 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#** 842 4670 4022 followed by the pound (#) key.

Computer: Watch the live streaming of the meeting from a computer by navigating to

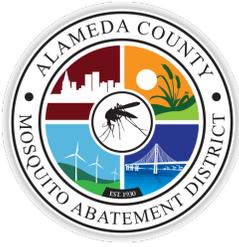
<https://us02web.zoom.us/j/84246704022>

Mobile: Log in through the Zoom mobile app on a smartphone and enter **Meeting ID#** 842 4670 4022

HOW TO SUBMIT PUBLIC COMMENTS:

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

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



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vacant

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Julie Testa

Pleasanton

Victor Aguilar

San Leandro

Subru Bhat

Union City

Ryan Clausnitzer

General Manager

ACMAD Finance Committee

Minutes

9/24//2020

Committee Members:

Subru Bhat

Betsy Cooley

George Young

Topics:

- The General Manager called the meeting to order at 10:02 A.M.
- Trustees Bhat and Cooley were present on the Zoom meeting, Trustee Young was absent. Ryan Clausnitzer and Michelle Robles were present on the teleconference representing the District and to record the minutes. Joseph Federico, PFM Asset Management LLC Senior Analyst was present to report on item #2.

1. Approval of minutes of the April 8th, 2020 meeting.

Motion: Trustee Cooley moved to approve the minutes

Second: Trustee Bhat

Vote: motion carries: unanimous.

2. Presentation by Joseph Federico, PFM Asset Management LLC Senior Analyst

- a. OPEB 2nd Quarter report
- b. Portfolio Update with August Flash
- c. US Bank Annual Statement ending June 30th, 2020
- d. US Bank Monthly Investment Detail Report ending June 30th, 2020
- e. OPEB 2019-20 Reimbursement Report

Discussion:

After a presentation by Joseph Federico with further details given by Michelle Robles and Ryan Clausnitzer, Trustees Cooley and Bhat both agreed that while it is useful to have the detailed US Bank reports in the meeting packet, the committee does not need to go into a detailed review of each line item. Trustee Bhat asked how the portfolio compares with the S&P 500 (the performance is listed in the domestic equity breakdown). Trustee Cooley commented that the OPEB withdraw should proceed as planned and prior concerns of withdraw earlier in the year were related to when the fund dropped rapidly in value because of COVID-19.

3. Discussion on September Board Meeting CalPERS presentation

- a. Bartel Associates, LLC OPEB Report: June, 2019.

Discussion:

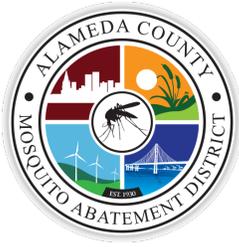
After a review of the pension presentations, Trustee Cooley commented that the Board should follow the finance policies when determining the timing of our section-115 withdrawal. Trustee Cooley also commented that the pension funding goal should be up to 100% (which would be comprised of a combination of funding paid to CalPERS in addition to the pension funding set aside in the Section 115 Trust), but not over, which Trustee Bhat agreed to. Trustee Cooley then added that next year's budget should direct any net income towards the section 115 trust. Trustee Bhat agreed and added that this decision should be based on next year's pension valuation report. The General Manager discussed the value of adding more members to the Finance Committee, especially with the addition of the City of Albany. Trustee Bhat agreed to lead in the recruitment of Trustees to the Finance Committee. The General Manager also agreed to build the October Finance Committee report to the Board with input from committee members.

4. Adjourn at 11:26 A.M.

Respectfully submitted,

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

Trustee _____
Finance Committee Member



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General Manager

March 4th, 2021

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

Dear ACMAD Finance Committee,

Please accept the first draft of the 2021-2022 budget. Please note, some amounts are preliminary. For example, a 5% increase is assumed for our insurance needs (VCJPA--unknown until May) and health insurance rates (unknown until June).

With these estimates, I project a **surplus of \$232,642**. This surplus does not include cash carried over and unused capitol project funding. Adding those amounts and conservatively subtracting the amount necessary to operate from July to December and reserve transfers from the prior year leaves the District with a **\$1,847,622 surplus**.

I recommend using this budgetary surplus to fill three of our reserve accounts: Repair and Replace, Pension Stabilization, and Operating Reserve.

I am happy to answer any questions.

Sincerely,

Ryan Clausnitzer
General Manager

attachments: 21-23 strategic plan, 21-22 budget, capital asset table, ACMAD reserve policies

	Budget 21/22	Year to year % budget change	Budget 20/21	Actual 19/20	A vs B	Budget 19/20	Actual 18/19	Budget 18/19	Actual 17/18	Budget 17/18
REVENUES										
Ad Valorem Property Taxes	\$ 2,580,814	11%	\$ 2,300,000	\$ 2,502,132	0%	\$ 2,494,800	\$ 2,325,861	\$ 2,268,000	\$ 2,054,129	\$ 2,007,044
Special Tax & Benefit Assessment	\$ 1,981,959	8%	\$ 1,821,600	\$ 1,951,959	-2%	\$ 1,986,806	\$ 1,939,212	\$ 1,994,499	\$ 2,026,453	\$ 1,929,046
Interest earned (restricted fund interest NOT included as revenue)	\$ 30,000	0%	\$ 30,000	\$ 176,499	488%	\$ 30,000	\$ 167,488	\$ 30,000	\$ 25,505	\$ 8,000
Sale of Property and Equipment & Misc.	\$ 5,000	0%	\$ 5,000	\$ 14,775	196%	\$ 5,000	\$ 2,289	\$ 5,000	\$ 86,661	\$ 5,000
Reimbursable Retiree Health Benefits and fees from OPEB	\$ 168,091	2%	\$ 164,913	\$ 163,355	0%	\$ 163,630	\$ 170,667	\$ 179,229	\$ 178,460	\$ 179,271
Total Revenue	\$ 4,765,864	9%	\$ 4,321,513	\$ 4,808,720	3%	\$ 4,680,236	\$ 4,605,517	\$ 4,476,728	\$ 4,371,208	\$ 4,128,361
EXPENDITURES										
Salaries (including deferred comp.)	\$ 2,231,112	5%	\$ 2,116,177	\$ 1,980,518	-3%	\$ 2,035,791	\$ 1,894,209	\$ 1,933,182	\$ 1,744,412	\$ 1,761,305
CalPERS Retirement	\$ 473,950	11%	\$ 423,350	\$ 378,833	5%	\$ 360,538	\$ 310,838	\$ 301,812	\$ 262,107	\$ 253,662
Medicare & Social Security	\$ 32,937	5%	\$ 31,278	\$ 29,651	-4%	\$ 30,843	\$ 25,149	\$ 28,031	\$ 23,564	\$ 25,881
Fringe Benefits	\$ 572,592	8%	\$ 527,031	\$ 465,466	-7%	\$ 502,043	\$ 452,960	\$ 508,680	\$ 449,954	\$ 506,368
Total Salaries, Retirement, & Benefits (pgs. 2,3)	\$ 3,310,592	6%	\$ 3,097,836	\$ 2,854,468	-3%	\$ 2,929,215	\$ 2,683,156	\$ 2,771,705	\$ 2,480,037	\$ 2,547,216
Service & Supplies (Clothing & Personal supplies)	\$ 10,000	0%	\$ 10,000	\$ 6,214	-22%	\$ 8,000	\$ 8,899	\$ 6,000	\$ 7,309	\$ 8,500
Service & Supplies (Laundry services & supplies)	\$ 15,000	0%	\$ 15,000	\$ 10,648	-16%	\$ 12,750	\$ 12,603	\$ 9,500	\$ 9,819	\$ 9,000
Utilities	\$ 17,000	29%	\$ 12,000	\$ 25,962	106%	\$ 12,600	\$ 30,161	\$ 36,500	\$ 29,830	\$ 38,000
Small tools and instruments	\$ 3,000	0%	\$ 3,000	\$ 2,056	-31%	\$ 3,000	\$ 2,211	\$ 2,500	\$ 8,376	\$ 8,500
Maintenance (Landscaping & Facility)	\$ 35,000	29%	\$ 25,000	\$ 16,679	-33%	\$ 25,000	\$ 13,673	\$ 25,000	\$ 21,375	\$ 28,600
Maintenance (Equipment)	\$ 35,000	0%	\$ 35,000	\$ 20,600	-41%	\$ 35,000	\$ 43,629	\$ 35,000	\$ 43,585	\$ 45,000
Transportation, travel, training, & board	\$ 127,630	4%	\$ 122,400	\$ 95,814	-29%	\$ 134,260	\$ 98,433	\$ 134,210	\$ 131,330	\$ 156,810
Professional services	\$ 203,450	13%	\$ 176,200	\$ 112,887	-33%	\$ 169,320	\$ 115,324	\$ 190,620	\$ 100,563	\$ 184,770
Memberships, dues, & insurance	\$ 24,000	3%	\$ 23,337	\$ 26,317	16%	\$ 22,655	\$ 20,774	\$ 21,152	\$ 15,933	\$ 22,130
Insurance - VCJPA & EAP	\$ 138,300	1%	\$ 137,524	\$ 134,834	1%	\$ 133,546	\$ 124,688	\$ 123,351	\$ 131,393	\$ 133,810
Community education	\$ 39,500	2%	\$ 38,575	\$ 22,734	-43%	\$ 40,000	\$ 34,861	\$ 33,000	\$ 64,109	\$ 53,000
Operations	\$ 239,000	-1%	\$ 241,000	\$ 179,659	-21%	\$ 228,500	\$ 206,731	\$ 234,000	\$ 178,129	\$ 260,800
Household expenses	\$ 17,350	3%	\$ 16,750	\$ 14,817	-7%	\$ 15,850	\$ 18,594	\$ 19,000	\$ 18,101	\$ 20,010
Office expenses	\$ 12,000	0%	\$ 12,000	\$ 13,761	-5%	\$ 14,500	\$ 11,796	\$ 15,100	\$ 10,753	\$ 13,050
Information Technology/ Communication	\$ 112,400	1%	\$ 111,400	\$ 83,135	-29%	\$ 117,100	\$ 108,886	\$ 122,200	\$ 102,855	\$ 109,600
Laboratory	\$ 144,000	3%	\$ 139,000	\$ 100,878	-26%	\$ 137,000	\$ 118,148	\$ 118,148	\$ 113,961	\$ 105,000
Total Staff Budget (pg. 4)	\$ 1,172,630	5%	\$ 1,118,186	\$ 866,995	-22%	\$ 1,109,081	\$ 969,411	\$ 1,125,281	\$ 987,421	\$ 1,173,580
Contingency	\$ 50,000	0%	\$ 50,000	\$ -		\$ 50,000	\$ 50,000	\$ 50,000	\$ 1,039	\$ 25,000
Total Expenditures	\$ 4,533,222	6%	\$ 4,266,022	\$ 3,721,463	-9%	\$ 4,088,296	\$ 3,652,567	\$ 3,946,706	\$ 3,468,497	\$ 3,985,796
SURPLUS (DEFICIT)	\$ 232,642		\$ 55,491			\$ 591,940		\$ 530,021		
CASH CARRIED OVER (pg. 5)	\$ 1,614,980		\$ 161,656			\$ 485,003		\$ 1,269,782		
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	\$ 1,847,622		\$ 217,147			\$ 1,076,943		\$ 1,799,803		
RESERVE ACCOUNT ALLOCATIONS	Transfers		Transfers			Budget 19/20	Actual 18/19	Budget 2018/19		Budget 2017/18
VCJPA Contingency Fund	\$ -		\$ -	\$ (51,332)		\$ (51,332)	\$ -	\$ -		\$ 50,000
PARS: Pension Rate Stabilization	\$ 500,000		\$ -	\$ 500,000		\$ 500,000	\$ 1,064,536	\$ 500,000		\$ 500,000
CAMP: Public Health Emergency	\$ -		\$ -			\$ -	\$ 516,771	\$ -		\$ 500,000
CAMP: Repair and Replace (pg. 6)	\$ 1,116,000		\$ 314,315	\$ 1,086,170		\$ 1,196,000	\$ 336,821	\$ 193,853		\$ 1,000,000
CAMP: Operating reserve	\$ 270,717		\$ (25,000)			\$ (619,057)	\$ 1,909,413	\$ 855,950		\$ 1,000,000
CAMP: Capital reserve	\$ (39,095)		\$ (72,168)	\$ 155,162		\$ 51,332	\$ 231,329	\$ 131,752		\$ 0
Total reserve allocations (pg. 7)	\$ 1,847,622		\$ 217,147	\$ 1,690,000		\$ 1,076,943	\$ 4,058,870	\$ 1,799,803		
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	\$ -		\$ -			\$ -		\$ -		

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

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

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

Seasonals:

Rate (ave)	#	Hours
\$ 18.00	5	1,000
		\$90,000
Unemployment	\$ 16,000.00	\$3,060.00
		\$93,060.00

CalPERS Ret.	\$ 473,950
Seasonals	\$ 93,060
Subtotal	\$ 2,683,397
Mgr 457	\$ 12,000.00
Staff 457	\$ 9,665
Medicare tax	\$ 32,037
Social Security	\$900
Grand Total	\$ 2,737,099.62

CalPERS

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

CaIPERS		Next Year		Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Insurance	Vision Rates	Total Vision	SDI	Benefit Cost per person
Plan Code	Current Year Health Rates	Health Rates (est)	Health Rates (est)									
5062	1,851.20	1,943.76	22,769.76	251.93	3,023.16	9.25	111.00	33.01	396.12		26,300.04	
5331	813.64	854.32	10,007.77	94.06	1,128.72	9.25	111.00	13.40	160.80		11,408.29	
5331	813.64	854.32	10,007.77	94.06	1,128.72	9.25	111.00	13.40	160.80		11,408.29	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	9.25	111.00	33.01	396.12		29,550.44	
5061	813.64	854.32	10,007.77	94.06	1,128.72	9.25	111.00	13.40	160.80		11,408.29	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	9.25	111.00	33.01	396.12		29,550.44	
5063	2,115.46	2,221.23	26,020.16	251.93	3,023.16	9.25	111.00	33.01	396.12		29,550.44	
5062	1,851.20	1,943.76	22,769.76	161.05	1,932.60	9.25	111.00	20.81	249.72		25,063.08	
5331	813.64	854.32	10,007.77	94.06	1,128.72	9.25	111.00	13.40	160.80		11,408.29	
5482	1,871.68	1,965.26	23,021.66	161.05	1,932.60	9.25	111.00	20.81	249.72		25,314.98	
5332	1,627.28	1,708.64	20,015.54	251.93	3,023.16	9.25	111.00	20.81	249.72		23,399.42	
5332	2,115.46	2,221.23	26,020.16	94.06	1,128.72	9.25	111.00	13.40	160.80		27,420.68	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	9.25	111.00	33.01	396.12		29,550.44	
5331	813.64	854.32	10,007.77	94.06	1,128.72	9.25	111.00	13.40	160.80		11,408.29	
5332	1,627.28	1,708.64	20,015.54	94.06	1,128.72	9.25	111.00	13.40	160.80		21,416.06	
5333	2,115.46	2,221.23	26,020.16	94.06	1,128.72	9.25	111.00	13.40	160.80		27,420.68	
5332	2,115.46	2,221.23	26,020.16	94.06	1,128.72	9.25	111.00	13.40	160.80		27,420.68	
5333	2,115.46	2,221.23	26,020.16	251.93	3,023.16	9.25	111.00	33.01	396.12		29,550.44	
	29,820.52		366,792.40	2,932.15	35,185.80	166.50	1,998.00	381.09	4,573.08	18,478.42	427,027.70	
			1,833.96								1,833.96	
			368,626.36		35,185.80		1,998.00		4,573.08	18,478.42	428,861.66	

CaIPERS		Next Year		Total Health Costs	Dental 2019 Rates	Total Dental	Life Ins. Rates	Total Life Ins.	Vision Rates	Total Vision	SDI	Benefit Cost per person
Plan Code	Current Year Health Rates	Health Rates (est)	Health Rates (est)									
5361	324.48	340.70	3,991.10	-	1,500.00				33.01	396.12		5,887.22
0	-	-	-	94.06	1,128.72				33.01	396.12		1,524.84
5151	383.37	402.54	4,715.45	94.06	1,128.72				33.01	396.12		6,240.29
5691	381.25	400.31	4,689.38	94.06	1,128.72				33.01	396.12		6,214.22
0	-	-	-	94.06	1,128.72				33.01	396.12		1,524.84
5512	699.94	734.94	8,609.26	161.05	1,932.60				33.01	396.12		10,937.98
5511	349.97	367.47	4,304.63	101.58	1,219.02				33.01	396.12		5,919.77
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60				33.01	202.80		16,134.28
3241	760.17	798.18	9,350.09	94.06	1,128.72				33.01	396.12		10,874.93
5691	381.25	400.31	4,689.38	-	1,500.00				33.01	396.12		6,585.50
5512	699.94	734.94	8,609.26	161.05	1,932.60				33.01	396.12		10,937.98
5362	648.96	681.41	7,982.21	161.05	1,932.60				33.01	396.12		10,310.93
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60				33.01	396.12		16,327.60
5394	1,138.12	1,195.03	13,998.88	161.05	1,932.60				33.01	396.12		16,327.60
5394	1,138.12	1,195.03	13,998.88	251.93	3,023.16				33.01	396.12		17,418.16
	9,181.81		112,936.26		24,481.38				495.15	5,748.48		143,166.12
	.5% Admin Costs=		564.68									564.68
			113,500.94		24,481.38				5,748.48			143,730.80
			482,127.30		59,667.18		1,998.00		10,321.56	18,478.42		572,592.46

Fringe Benefits

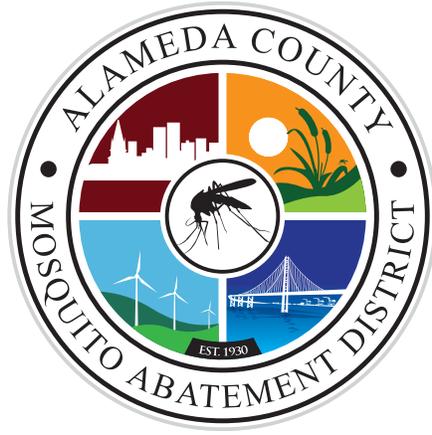
A/C #	BUDGET CATEGORY	staff	Budget 21/22	% change	Budget 20/21	Actual 19/20	A vs B	Budget 19/20	Actual 18/19
SERVICE AND SUPPLIES									
5201	Clothing and personal supplies (purchased)	MW	\$ 10,000	0%	\$ 10,000	\$ 6,214	-22%	\$ 8,000	\$ 8,899
5202	Laundry service and supplies (rented)	MW	\$ 15,000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

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

	debits	credits	balance
LAIF, County, and BofW Balances as of January 31 2021			\$ 3,977,614
February check batch #1	\$ 112,000		\$ 3,865,614
February check batch #2	\$ 156,000		\$ 3,709,614
Balance as of February 28 2021			\$ 3,854,195
March check batch #1	\$ 150,000		\$ 3,704,195 <i>estimates below</i>
March check batch #2	\$ 150,000		\$ 3,554,195
Balance as of March 31 2021			\$ 3,554,195
April check batch #1	\$ 150,000		\$ 3,404,195
Deposit		2,000,000	
April check batch #2	\$ 153,000		\$ 5,251,195
Balance as of April 30 2021			\$ 5,251,195
May check batch #1	\$ 150,000		\$ 5,101,195
May check batch #2	\$ 150,000		\$ 4,951,195
Balance as of May 31 2021			\$ 4,951,195
June check batch #1	\$ 175,000		\$ 4,776,195
June check batch #2	\$ 175,000		\$ 4,601,195
Balance as of June 30 2021			
Totals	\$ 1,253,000	\$ 2,000,000	\$ 4,601,195
Unused capital projects			\$ -
Reserve transfers from prior year			\$ (314,315)
Operational requirement (July-December)			\$ 2,986,215
<u>Estimated Cash Carried Over</u>			\$ 1,614,980

CAPITAL EXPENDITURES (Outlay)						
	2018-19	2018-19	2019-20	2019-20	2020-2021	2021-2022
		Capital expenses not purchased				
Curation & Larval ID Room	\$61,199		\$61,199			
Remodel Project	\$258,550		\$21,550			
V35 Lab Truck	\$39,474		\$2,000			
Lab centrifuge	\$10,000					
Carports, Wash Rack, & Interior Paint	\$27,000		\$27,000			
Shop & Facility Inventory Program	\$5,000		\$5,000			
UAS	\$30,000		\$30,000			
Total	\$431,223		\$146,749			
Capital Reserve (new assets & non-capital projects)						
Treatment UAS				\$52,000	\$10,000	
Waterproof UAS				\$11,000	\$11,000	
Larvicide rig				\$17,000	\$0	
Lab centrifuge				\$10,500	\$10,500	
Exterior and interior painting				\$39,000	\$39,000	
Interior Flooring				\$75,000	\$33,000	
Total				\$204,500	\$103,500	
Repair and Replace (replacement assets)						
V40 (Sarah)				\$40,000	\$0	
V45 (Nick)				\$40,000	\$0	
Total				\$80,000	\$103,500	
Capital Reserve (new assets & non-capital projects)						
Exterior & carport painting					\$39,000	
Lobby display					\$20,000	
Total					\$59,000	
Items not purchased					\$0	
Repair and Replace (replacement assets)					\$0	
Capital Reserve (new assets & non-capital projects)						\$ 20,000
Repair and Replace (replacement assets)						\$ 40,000
V42 (Jeremy)						\$ 40,000

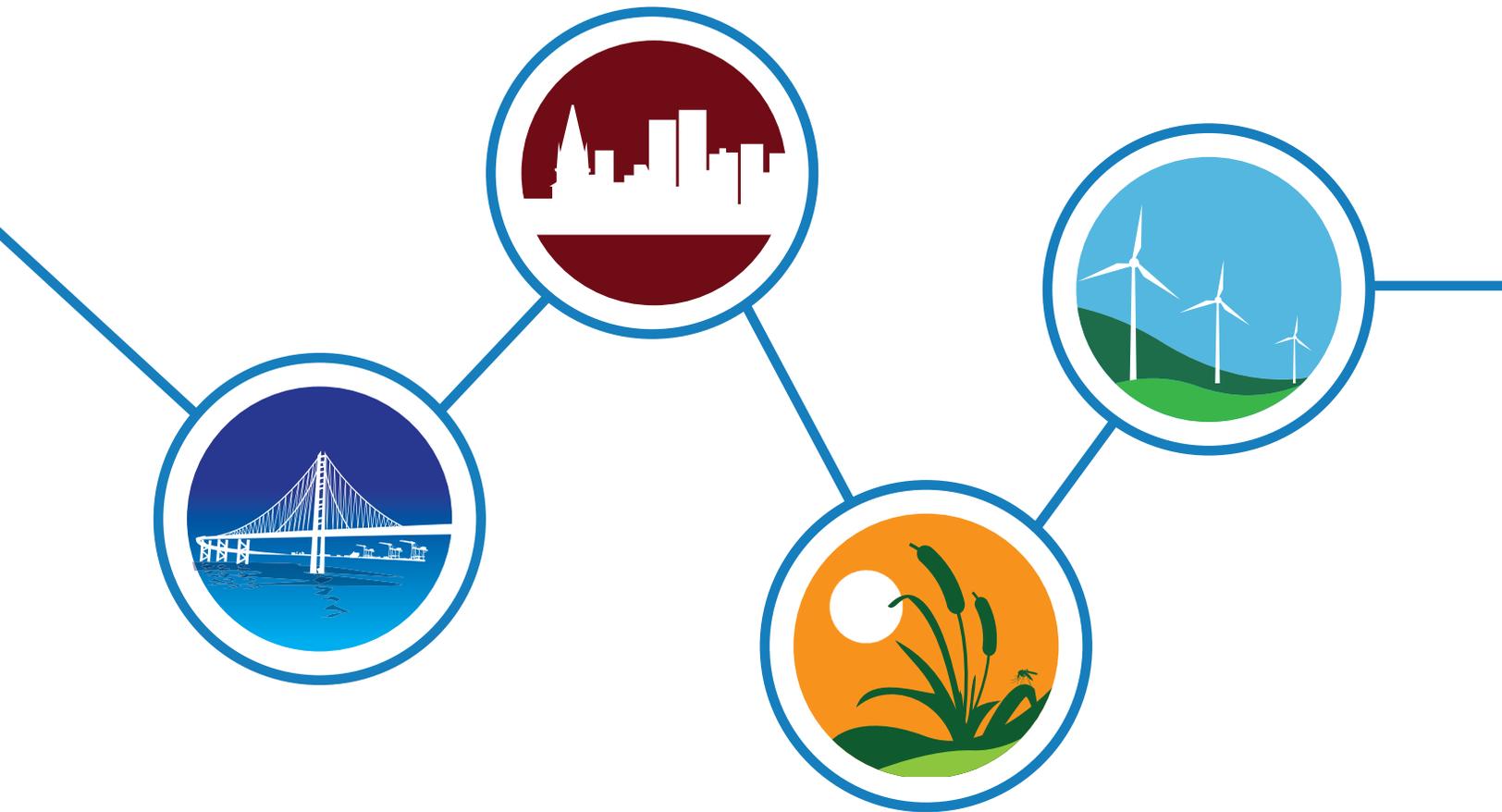
<u>Reserve Funds</u>	<u>Target Level</u>	<u>As of February 28th, 2021</u>	<u>Transfers</u>	<u>Current Funded %</u>	<u>Proposed Funded %</u>
VCJPA Member Contingency fund ¹	\$327,918	\$375,883	\$0	100%	115%
CAMP: Public Health Emergency	\$500,000	\$526,114	\$0	105%	105%
CAMP: Repair and Replace	\$4,319,711	\$1,040,773	\$1,116,000	24%	50%
CAMP: Operating reserve	\$2,719,933	\$1,943,935	\$270,717	71%	81%
CAMP: Capital reserve	\$20,000	\$59,095	-\$39,095	0%	NA
PARS: Pension Rate Stabilization ²	\$1,500,000	\$1,778,909	\$500,000	119%	152%
<u>TOTAL</u>			\$1,847,622		



ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT

STRATEGIC PLAN

2021-2023



INTRODUCTION

As we look to the future and develop our strategic plan, Alameda County Mosquito Abatement District (ACMAD) is setting goals that will help us maintain the same level of excellence you've come to expect from us. We plan to utilize our existing assets and resources to address future challenges, both known and unforeseen. We aim to align individual performance goals with a comprehensive District strategy that is effective and efficient. In order to realize these goals, we will improve our internal and external communication. Finally, we will formalize performance and accountability measures by documenting improvements to the District's operating procedures.

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. With our 100-year anniversary of public service approaching in the next decade, it is important for ACMAD to reaffirm its strong relationship with our community. We plan to accomplish this through thoughtful planning that leads to effective allocations of public funds. Through the leadership of the Board of Trustees, District staff will continue to provide high-quality and valuable service to the people of Alameda County, even through unforeseen public health crises like the current global pandemic.



HISTORY OF STRATEGIC THINKING

Prior to the formation of organized control districts, mosquitoes hampered economic development within the Bay Area. During late 1928 and through the early months of 1929, the city councils of Alameda, Berkeley, Emeryville, Hayward, Oakland, Piedmont, and San Leandro passed a resolution endorsing the formation of the Alameda County Mosquito Abatement District (ACMAD). ACMAD was officially formed when the Board of Supervisors passed Ordinance B on March 11th, 1930; three days later, the California Secretary of State filed the certificate of incorporation, thereby formalizing formation of the District.

Initially, ACMAD focused its efforts on ditching in marshes along the San Francisco Bay to promote circulation of water in habitats where salt marsh mosquitoes breed. As residential populations and their use of water changed, freshwater mosquitoes became more prevalent and ACMAD expanded its efforts to counter the rise in their abundance. To fulfill the demands for mosquito control throughout the County, more 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 Prop 13, the District's funding was reduced by half. To provide adequate service to residents, Alameda County's Measure K was introduced in 1982 and 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 to support the District's operations. Funds generated by this tax enabled the District in 1984 to consolidate its operations from three existing depots in Oakland, Pleasanton, and Union City into a single modern facility in Hayward in 1984.

Mosquito management changed dramatically when West Nile virus was introduced via wild birds into Alameda County during 2003. To control the mosquitoes that transmit the virus, ACMAD increased operation costs by \$280,000 a year. These funds supported additional seasonal staff, pesticides, equipment, and public outreach education programs. Adjusting to the newly introduced threat, ACMAD's Board of Trustees reviewed approaches to augment the District's revenue stream to meet the new needs for mosquito surveillance and control. Property owners approved levying a benefit assessment in the spring of 2008 for this purpose.

On May 14th, 2008, the ACMAD Board of Trustees formally passed the resolution approving the benefit assessment to increase the District's revenue. This allowed the District to provide enhanced services to the residents of Alameda County and to prepare the District for future public health threats caused by mosquitoes. Through sound fiscal policies, the District has not needed to increase the benefit assessment in over twelve years. In 2019, ACMAD expanded its boundary to include Albany, the last remaining city in the county to receive District mosquito control services.

Even though there have been many changes over the past 90 years, including mosquito control techniques and regulations, the dedication and effectiveness of the District have remained the same. ACMAD will continue to provide timely, reliable, professional, and effective service during the current global pandemic and impending introduction of invasive *Aedes* mosquitoes into Alameda County.



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 BOARD





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
- Accountable

ENVIRONMENTAL SCAN

An Environmental 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

ACMAD GOALS: 2021-2023



Photo by James Gathany

ENSURE ACMAD HAS THE TRAINING, EQUIPMENT, PERSONNEL, PARTNERSHIPS, AND FINANCIAL SUPPORT TO LIMIT THE INTRODUCTION OF INVASIVE AEDES MOSQUITOES

2021

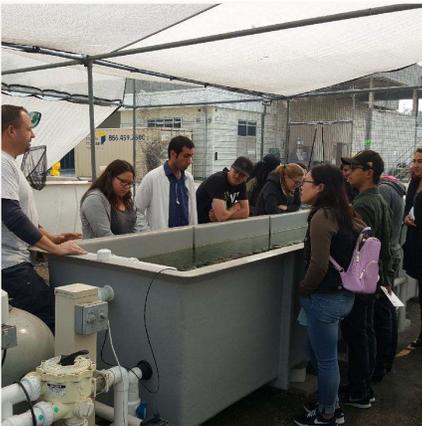
- Deploy a property Parcel Inspection Plan to monitor response efforts
- Create a Community Emergency Response Team forum from county affiliates to engage them in our Invasive *Aedes* Response Plan
- Ensure all field staff can accurately identify invasive *Aedes* mosquitoes

2022

- Provide school age children with mosquito prevention messaging
- Develop a model for pesticide deposition by Wide Area Larvicide System mosquito treatment technique

2023

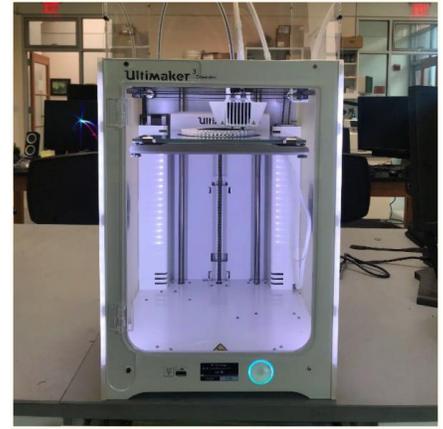
- Improve adult mosquito identification processes
- Develop a simple and rapid assay that discriminates *Aedes* species mosquitoes



LEVERAGE ACMAD ASSETS TOWARDS EFFICIENT APPROACHES TO MOSQUITO CONTROL

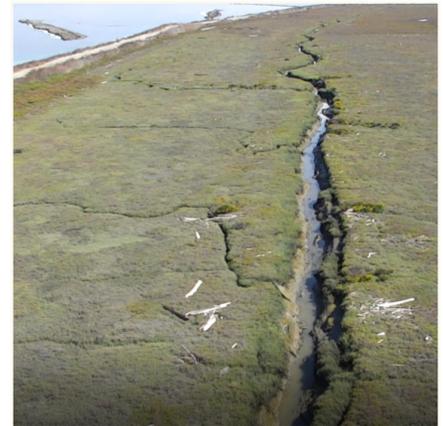
2021

- Improve the credit card process to incorporate updated technology that includes time-saving methods for employees and increased review options by management
- Replace tech room computers with Virtual Desktop Interface or chrome-based devices
- Begin 3-year infrastructure upgrade of network, routers, cable, switches, and firewall
- Improve 3D-printed Encephalitis Virus Survey mosquito traps
- Obtain quotes and coordinate the recoating of the covered parking structures, pesticide shed, vehicle wash rack, and shop exterior
- Obtain quotes and coordinate the recoating of the shop floor
- Reconfigure parking lines with updated spaces



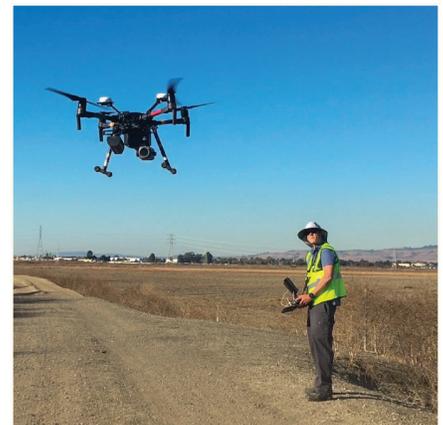
2022

- Rebuild Microsoft SharePoint sites to include Business Intelligence analytics
- Assess District phone contract
- Perform full human resources software audit
- Research and deploy cloud storage and software for research projects
- Digitize fleet and facility preventive maintenance processes
- Improve the physical facilities of the aquaculture program
- Locate cryptic drainage ditches for mosquito source reduction projects
- Update mosquito source reduction project maps
- Allocate time for research projects and professional development
- Evaluate adding a catch basin hotspot layer in the MapVision database and improve color-coding
- Develop a dashboard to analyze field staff workloads and display financial information



2023

- Make progress in funding the Repair and Replace account along with other reserve categories
- Assess alarm contract
- Research new technology to replace Apple iPads
- Fully automate drone information capture methods
- Improve production in the aquaculture program
- Repair or replace the front gate
- Increase the number of fully certified drone pilots and deploy more mosquito inspection and treatment missions





EMPLOY THE BEST PRACTICES FOR MOSQUITO CONTROL DISTRICTS AND LOCAL GOVERNMENTS

2021

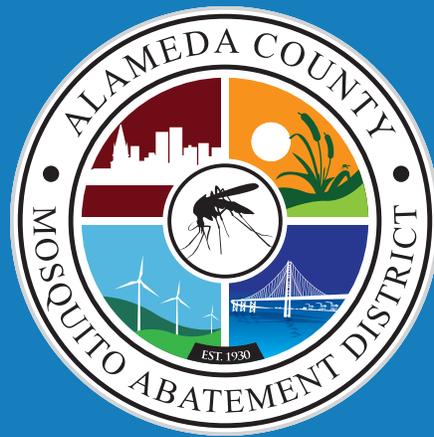
- Improve financial visuals and projections to accompany the annual Comprehensive Annual Financial Report
- Research and improve mosquito source reduction efforts and treatments in cemeteries
- Create new partnerships with organizations within Alameda County that have established community connections
- Connect with city code enforcement departments regarding our aerial pool surveillance program to ensure consistent messaging to property owners
- Establish relationships with new state, county, and local elected officials
- Build relationships with Homeowners Associations near marsh communities

2022

- Convert annual budgets to multi-year with formatting changes that improve readability
- Evaluate Accounting Associate job description and duties
- Evaluate public perception of District services

2023

- Analyze future liabilities to determine when the District should withdraw from section 115 fund
- Begin work on predictive mosquito control modeling methods
- Establish mosquito control as a stakeholder in Alameda County development
- Develop new relationships with schools (principals, teachers, PTAs, etc.)
- Hone outreach efforts to incorporate an equity lens into community outreach
- Improve approaches for trapping *Aedes dorsalis* mosquitoes



510-783-7744

 www.mosquitoes.org

 [Alameda County Mosquito Abatement District](https://www.facebook.com/AlamedaMosquito)

 [@AlamedaMosquito](https://twitter.com/AlamedaMosquito)

www.mosquitoes.org

CHAPTER 200. FINANCIAL

Approved: 3/13/19

Section 201. Expenditures

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

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

Section 202. Bidding Policies

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

opening and that formal requests for bids be solicited either by newspaper publication, trade journal publication, use of a bid service, or other reasonable solicitation. Solicited sealed bids shall be reviewed by the Board and awarded to the lowest responsible bidder based on the Purchasing Agent's analysis and recommendation, unless the Board makes a determination that it would be in the public's best interest to do otherwise. All bids will be retained as part of the District's official record per District record retention policy. See Appendix 800-1.

202.4 Bidding is Not Required for the following:

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

Any warrant issued under this Section 202.4 shall indicate on the warrant list the specific exemption relied upon.

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

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

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

Section 203. Contracts

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

Section 204. Warrants

- 204.1 The Board shall review warrants at least monthly to ensure expenditures are within the limitations of the budget, and to raise questions, when appropriate, about any of the listed expenditures.
- 204.2 The Board hereby authorizes the withdrawal of funds from the general fund upon a warrant signed by one member of the Board and the General Manager, or his/ her designee.
- 204.3. In an emergency situation where there is not sufficient time to secure prior authorization from the Board, the Board hereby authorizes the General Manager emergency powers to withdraw funds up to \$5000, bypassing the dual signature requirement, as noted in Section 204.2 from the District's transfer bank only. If emergency funds are withdrawn, the Board shall be notified immediately, or as reasonably possible, and the issue shall be placed on the next Board agenda for discussion.

Section 205. Meeting Stipends

- 205.1 Consistent with Health and Safety Code section 2030, the members of the Board of Trustees may receive their actual and necessary traveling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the Board of Trustees may by resolution provide for the allowance and payment to each Trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A Trustee may waive the payments permitted by this subdivision. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with this policy. (Health & Safety Code § 2051.)
- 205.2 Meetings and Service Subject Monthly In Lieu of Allowance. To be entitled to the monthly In Lieu Allowance under this policy, the official business in question must constitute one of the following:
 - (a) A meeting of the District Board of Trustees within the meaning of Government Code section 54952.2(a);

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

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

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

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

Section 207. ACMAD Expense Policy

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

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

- (a) Expenses associated with communicating with representatives of regional, state and national government on District adopted policy positions;

- (b) Expenses associated with attending educational seminars designed to improve officials' skill and information levels;
- (c) Expenses associated with participating in regional, state and national organizations whose activities affect the District's interests;
- (d) Expenses associated with recognizing service to the District (for example, thanking an employee with a retirement gift or celebration of nominal value and cost of less than \$50.00);
- (e) Expenses associated with attending District events;
- (f) Expenses associated with meetings, such as those listed above for which a meeting stipend is expressly authorized under this policy, or
- (g) Expenses associated with legislative and other District-related local, regional, state and federal agency business, conducted over meals, where each meal expenditure must also comply with the limits and reporting requirements of local, regional, state and federal law.

207.2 Any expenditures not included in the budget require approval by the District Board of Trustees.

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

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

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

207.4 Expense Report Content and Submission Deadline. Expense reports must document that each expense claimed has met the requirements of the policy.

For example, if the meeting is with a legislator, the local agency official should explain whose meals were purchased, what issues were discussed and how those relate to the District's adopted legislative positions and priorities. Trustees and employees must submit their expense reports within 30 days of an expense being incurred, accompanied by receipts documenting each expense. Restaurant receipts, in addition to any credit card receipts, are also part of the required documentation. Receipts for gratuities and tolls under \$5 are not required. Inability to provide such documentation in a timely fashion may result in the expense being borne by the individual.

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

Section 208. Cost Control

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

- 208.1 Transportation. District personnel are expected to use the most economical mode and class of transportation reasonably consistent with scheduling needs and cargo space requirements, using the most direct and time-efficient route. In the event that a more expensive transportation mode or route is used, the cost borne by the District will be limited to the cost of the most economical, direct, efficient and reasonable mode of transportation. District personnel are encouraged to use public transit when available and feasible and to carpool/ride share when several people are traveling to the same event by automobile. Automobile mileage is reimbursable at Internal Revenue Service prevailing rates in effect. These rates are designed to compensate the driver for gasoline, insurance, maintenance and other expenses associated with operating the vehicle. Parking, tolls and other similar expenses relating to travel by auto are reimbursable if necessarily incurred in connection with a meeting or function authorized under this policy.

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

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

- 208.7 Credit Card Use Policy. The District does not issue credit cards to individual Trustees, but does have credit cards for selected District expenses. Trustees may use the District's credit card for such purposes as airline tickets and hotel reservations by following the same procedures as for cash advances. Receipts documenting expenses incurred on the District credit card and compliance with this policy must be submitted within five business days of use. District credit cards may not be used for personal expenses, even if the Trustee or employee

subsequently reimburses the District. Purchasing agents have a credit card. Employees can purchase items approved in the budget. Receipts are given to the Office Assistant or Administrator. The receipts are reconciled to the statements and then recorded to the general ledger. Disbursement goes through the warrant process noted above

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

Section 209. Conference Policy

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

Section 210. Loss or Damage to Personal Property

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

Section 211. Policy for Disposition of Fixed Assets

- 211.1 Fixed assets of \$5,000 or greater current value are considered Capital Assets, have an expected useful life of three years or greater, and must have Board approval before disposal. Disposal of other fixed assets must be approved by the General Manager.

- 211.2 Disposition of fixed assets may be initiated by a Purchasing Agent. A disposal form must be completed by the initiator and approved by the General Manager and Board, consistent with District policy, before the item is disposed of, salvaged or sold. Money received through the disposition of fixed assets shall be deposited in the County treasury in the District fund.

Section 212. Policy on Petty Cash

The District shall maintain a petty cash fund of \$100 to be used for incidental District expenditures. All reimbursements to employees must be approved by the General Manager, and the transaction documented by pre-numbered voucher with attached receipt of purchase and signed employee request for reimbursement form. The fund disbursements shall be reviewed by the Board.

Section 213. Fraud Policy

- 213.1 District Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. "Fraud" is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his/her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his/her area of responsibility and be alert for any indication of irregularity. Any fraud that is detected or suspected must be reported to the General Manager or alternatively, to the Finance Committee, who coordinates all investigations.
- 213.2 Actions Constituting Fraud. The terms "fraud," "embezzlement," "misappropriation," and other fiscal irregularities refer to, but are not limited to:
- (a) Any dishonest or fraudulent act;
 - (b) Forgery or alteration of any document or account belonging to the District;
 - (c) Forgery or alteration of a check, bank draft, or any other financial document;
 - (d) Misappropriation of funds, securities, supplies, equipment, or other assets;
 - (e) Impropriety in the handling or reporting of money or financial transactions;
 - (f) Disclosing confidential and proprietary information to outside parties;
 - (g) Accepting or seeking anything of material value from contractors, vendors, or persons providing goods or services to the District;

- (h) Destruction, removal or inappropriate use of records, furniture, fixtures, and equipment; or
- (i) Any similar or related irregularity.

- 213.3 Investigation Responsibilities. The District Finance Committee has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. The Finance Committee may utilize whatever internal and/or external resources it considers necessary in conducting an investigation. If an investigation substantiates that fraudulent activities have occurred, the Finance Committee will issue reports to the appropriate personnel, and if appropriate, the District Board of Trustees. Decisions to prosecute or refer the investigation results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made in conjunction with legal counsel and senior management, as will final dispositions of the case.
- 213.4 Confidentiality. The Finance Committee will treat all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the General Manager or the Finance Committee immediately, and should not attempt to personally conduct investigations or interviews related to the suspected fraudulent act. (See Reporting Procedures in Section 212.6, above.) Investigation results will not be disclosed or discussed with anyone other than those who have a legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the District from potential civil liability.
- 213.5 Investigation Authority. Members of the District Finance Committee will have free and unrestricted access to all District records and premises and authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises, without the prior knowledge or consent of any individual who may use or have custody or any such items or facilities, when it is within the scope of the Committee's investigations.
- 213.6 Reporting Procedures. Care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is underway.

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

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

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

Section 214. Security

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

Section 215. Financial Transactions

- 215.1 Warrant Authorization Signers. Warrant Requests require two signatures from the following group: Board Members and the General Manager or his/her designee.
- 215.2 Electronic Funds Transfers. The General Manager is authorized to transfer funds between reserve accounts, the general fund, and any vendors where electronic payments are a more efficient process. The General Manager will get pre-approval via the warrant authorization process in the previous section..

- 215.3 Cash Receipts. When miscellaneous checks come in the mail, staff will prepare a deposit form and mail to the general fund with the check. The District keeps a copy of the check for records. All revenue shall be entered in the ledger.
- 215.4 Bank and Cash Account Reconciliations. Reserve accounts and VCJPA statements shall be reconciled once a year at the end of the year. The general fund cash general ledger detail is reconciled as soon as it is received. The Payroll imprest account is reconciled monthly.

Section 216. Liabilities and Assets

- 216.1 Pension Liability. The District's retirement fund shall be at least 80% funded.
- 216.2 Capital Assets. The Office Assistant or Administrator maintains a capital depreciation schedule. Items valued over \$5000 are placed on the depreciation schedule. Disposal or sale of capital assets on this schedule must have Board approval.

Section 217. Payroll and Benefits

- 217.1 The District uses a third party administrator (TPA) for payroll. Payroll is paid bi-monthly. The TPA prepares 941 and DE6 forms. The TPA delivers payroll checks to the District. Employees have the option to have direct deposit handled by the TPA.
- 217.2 Payroll will be recorded to the general ledger twice a month. Payroll is paid out of a separate imprest bank account. Employees enter time into the District database. The reports are reviewed monthly by the management staff.
- 217.3 Administrative/Finance Manager prepares a payroll spreadsheet that is approved and signed by the General Manager. This report is support for the transfer of funds from the County cash account to the payroll account.

Section 218. District Fund Policy

218.1 Policy Statement

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

The designation of funds for long-term financial goals is an important element of prudent fiscal management.-

218.2 Fund Policy

- 218.2.1 This policy follows the guidelines set in the Governmental Accounting Standards Board (“GASB”) Statement No. 54, regarding Fund Balance Reporting and Governmental Fund Type Definitions.
- 218.2.2 In order to achieve the objectives of this policy, the Board of Trustees shall adhere to the guidelines as set forth herein.
- 218.2.3 Funds may be established from time to time by the Board of Trustees as an important component of sound financial management to meet both short- and long-term financial objectives, and to ensure prudent financial management practices.
- 218.2.4 Classification of Funds. Funds may be designated by the Board of Trustees as “restricted” or “non-restricted.” These classifications are defined under GASB 54 as follows:
- (a) Restricted Funds shall be segregated, and limited in use to specific and designated purposes as defined and established by the Board of Trustees. According to GASB 54, Restricted Funds are those that are constrained to specific purposes by the constitution, external resource providers (such as grantors, bondholders, and higher levels of government), or through enabling legislation. Examples of Restricted Funds, but not limited to, are pension stabilization, Other Post-Employment Benefits (OPEB)
 - (b) Non-restricted Funds may be classified as “Committed” or “Assigned.” These funds do not require the physical segregation of funds, but maybe segregated if desirable.
 - (c) Committed Funds are defined by GASB 54 as those that are constrained to specific purposes by a formal action of the agency’s highest level decision-making authority (the District’s Board of Trustees). Committed Funds cannot be used for any other purpose, unless the District takes the same highest level action to remove or change the constraint. The District’s Committed funds include the Public Health Emergency, Repair and Replace, Operating Reserve, and Capital Reserve funds
 - (d) Assigned Funds are defined as those that are intended for a specific purpose, but do not meet the criteria to be classified as Restricted or Committed. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of

Trustees delegates the authority. The District currently has no Assigned Funds.

218.2.5 Investment earnings from Restricted and Non-Restricted Funds shall be credited to the District General Fund, unless otherwise stated herein.

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

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

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

218.3. Funds

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

(a) Public Health Emergency Fund. Appendix 200-1.

(b) Repair and Replace Fund. Appendix 200-2.

(c) Operating Reserve Fund. Appendix 200-3.

(d) Capital Reserve Fund. Appendix 200-4.

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

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

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

218.4. Target Fund Levels

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

218.5 Annual Evaluation

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

- (a) Upon consideration by the Board of Trustees of the annual budget;
- (b) Upon any significant change to and/or expenditure(s) from a designated fund; or
- (c) Upon determination that a fund balance is less than the established target fund level for a designated fund.

APPENDIX 200-1

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT PUBLIC HEALTH EMERGENCY FUND

Purpose of Fund:

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

Policy:

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

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

Target Fund Level:

The target balance of this fund is based on an estimate of likely operational needs should the most likely public health threat scenario become reality. This target balance will be reviewed annually and adjusted as needed to remain current. However it is recognized that having a minimum fund balance of \$500,000 would be prudent.

APPENDIX 200-2

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT REPAIR AND REPLACE FUND

Purpose of Fund:

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

Policy:

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

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

Target Fund Level:

The target balance for this fund is determined by the District's capital asset replacement

program and the total cumulative depreciation for the District's capital assets as stated in the District's Basic Financial Statements prepared by the auditor each year. This target will be reviewed annually and adjusted as needed with the additions, deletions, or replacements of capital assets. A more thorough review shall be completed every 5 years to update the escalation rates, the discount rate, net present value, and overall cash flow required to extend the replacement plan another 5 years. This fund shall be funded in order of preference in 3 or 4-year installments, a lump sum payment, or pay as you go.

APPENDIX 200-3

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT OPERATING RESERVE FUND

Purpose of Fund:

This fund would act as a rate stabilizer, covering unforeseen losses in revenue caused by drastic reductions in property taxes. This fund will preserve the District's credit worthiness, ensure adequate financial resources are available for timely payment of District obligations, and provide liquidity throughout the fiscal year.

Policy:

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

1. The fund shall be known as the "Operating Reserve Fund."
2. The Operating Reserve shall be designated as a Committed reserve fund.
3. Each year, funds can be transferred from the General Fund to the Operating Reserve Fund to ensure the target fund balance is met.
4. Funds transferred from the Operating Reserve Fund shall be expended solely for the purpose covering unforeseen losses in revenue caused by drastic reductions in property taxes.
5. Investment earnings from the Operating Reserve Fund may be credited to the District's General Fund.
6. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements.
7. This policy shall be reviewed on an annual basis for long-term adequacy and use restrictions.

Target Fund Level:

The target fund level for the Operating Reserve Fund is to maintain a minimum equal to 60% of discretionary General Fund revenues, as of July 1st of each fiscal year. If underfunded, 25% of excess revenues will be deposited into the Operation Reserve Fund. This target fund level was established based upon the following general guidelines:

1. The District shall maintain a balance in the Operating Reserve Fund equal to approximately 60% budgeted expenditures for the fiscal year.
2. For the purpose of this policy, budgeted expenditures shall include all expenditures associated with the following:

- (a) Salaries and Employee Benefits; and
- (b) Services and Supplies.

APPENDIX 200-4

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT CAPITAL RESERVE FUND

Purpose of Fund:

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

Policy:

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

1. This fund shall be known as Capital Reserve Fund.”
2. The Capital Reserve Fund shall be designated as a Committed Fund.
3. These funds will be used to finance large projects that may be identified in the strategic plan.
4. Each year, funds can be transferred from the General Fund to Capital Reserve Fund to ensure the target fund balance is met.
5. Funds transferred from the Operating Capital Reserve shall be expended solely on strategic plan-identified capital projects.
6. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target balance of this fund is based on large future capital project needs. This target balance will be reviewed annually and adjusted as needed to remain current. If under-funded, 25% of excess revenues will be deposited into the Capital Reserve Fund.

APPENDIX 200-5

ALAMEDA COUNTY MOSQUITO ABATEMENT DISTRICT PENSION STABILIZATION FUND

Purpose of Fund:

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

Policy:

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

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

Target Fund Level:

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

Withdrawal:

Withdrawals may be considered in the event of:

- pension costs affecting operational costs
- if the growth of pension contribution rates (in dollars) is greater than the growth in property tax revenue
- paying off specific pension liabilities that will result in interest savings greater than interest earnings on the Trust Fund
- economic conditions or fiscal demands arise, e.g. non-discretionary expenditures exceeding revenues

APPENDIX 200-6

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

Purpose of Fund:

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

Policy:

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

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

Target Fund Level:

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

Withdrawal:

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

