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

REVENUES	Budget 26/27	Year to year % budget change	Budget 25/26	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Budget 23/24	Actual 22/23	Budget 22/23
Ad Valorem Property Taxes	$ 3,452,462	4%	$ 3,333,425	$ 3,319,675	6%	$ 3,125,578	$ 3,205,216	$ 2,842,050	$ 3,005,363	$ 2,755,397
Special Tax & Benefit Assessment	$ 2,229,503	10%	$ 2,022,546	$ 2,009,409	-1%	$ 2,019,779	$ 2,002,521	$ 2,008,405	$ 1,999,781	$ 1,981,814
Redevelopment	$ 100,000	0%	$ 100,000	$ 521,320	421%	$ 100,000	$ 506,903	$ -	$ 456,130	$ -
Interest earned (restricted fund interest NOT included as revenue)	$ 20,000	0%	$ 20,000	$ 464,587	2223%	$ 20,000	$ 494,404	$ 20,000	$ 288,784	$ 20,000
Sale of Property and Equipment & Misc.	$ 20,000	33%	$ 15,000	$ 71,087	42%	$ 50,000	$ 40,617	$ 5,000	$ 12,304	$ 2,500
Reimbursement from OPEB: Retiree Health Benefits/ fees	$ 156,581	2%	$ 153,339	$ 150,524	-5%	$ 158,398	$ 142,690	$ 158,348	$ 135,592	$ 140,946
Reimbursement from Pension Rate Stabilization Fund	$ 225,383	5%	$ 214,943	$ -		$ -	$ -	$ -	$ -	$ -
Reimbursement from VCJPA: Member Contingency Fund	$ -		$ -	$ -		$ -	$ -	$ -	$ -	$ -
Total Revenue (see figure 1)	**$ 6,203,929**	**6%**	**$ 5,859,253**	**$ 6,536,602**	19%	**$ 5,473,754**	**$ 6,392,351**	**$ 5,033,804**	**$ 5,897,954**	**$ 4,900,658**
EXPENDITURES										
Salaries (including deferred comp.& trustee in lieu payments)	$ 3,284,676	6%	$ 3,102,362	$ 2,805,142	1%	$ 2,790,251	$ 2,494,062	$ 2,462,469	$ 2,318,987	$ 2,371,703
CalPERS Retirement	$ 809,709	8%	$ 748,174	$ 642,174	-1%	$ 651,597	$ 550,198	$ 553,955	$ 525,487	$ 534,559
Medicare & Social Security	$ 52,929	9%	$ 48,758	$ 41,024	-12%	$ 46,366	$ 33,316	$ 40,292	$ 33,692	$ 38,763
Fringe Benefits	$ 785,997	6%	$ 739,477	$ 647,039	-5%	$ 683,132	$ 609,707	$ 605,491	$ 604,258	$ 564,969
Total Salaries, Retirement, & Benefits *(pgs. 2,3)* (see figure 3)	**$ 4,933,311**	**6%**	**$ 4,638,771**	**$ 4,135,379**	-1%	**$ 4,171,345**	**$ 3,687,283**	**$ 3,662,207**	**$ 3,482,424**	**$ 3,509,995**
Service & Supplies (Clothing & Personal supplies)	$ 9,000	0%	$ 9,000	$ 5,265	-45%	$ 9,500	$ 5,152	$ 9,000	$ 7,518	$ 9,000
Service & Supplies (Laundry services & supplies)	$ 19,360	10%	$ 17,600	$ 15,480	-3%	$ 16,000	$ 14,404	$ 13,000	$ 12,853	$ 13,000
Utilities	$ 33,700	28%	$ 26,300	$ 24,086	-7%	$ 26,000	$ 20,059	$ 23,700	$ 19,416	$ 21,700
Small tools and instruments	$ 2,000	-20%	$ 2,500	$ 1,365	-55%	$ 3,000	$ 1,645	$ 3,000	$ 2,120	$ 3,000
Maintenance (Landscaping & Facility)	$ 24,500	-9%	$ 27,000	$ 20,386	-32%	$ 30,000	$ 20,777	$ 30,000	$ 18,062	$ 30,000
Maintenance (Equipment)	$ 30,000	20%	$ 25,000	$ 28,920	3%	$ 28,000	$ 31,326	$ 30,000	$ 36,210	$ 30,000
Transportation, travel, training, & board	$ 109,430	-4%	$ 114,525	$ 123,545	8%	$ 114,525	$ 129,999	$ 127,990	$ 133,125	$ 119,840
Professional services	$ 109,910	-14%	$ 128,080	$ 108,489	-32%	$ 160,600	$ 99,674	$ 122,950	$ 93,115	$ 152,200
Memberships, dues, & subscriptions.	$ 41,000	2%	$ 40,000	$ 38,952	34%	$ 29,000	$ 22,114	$ 27,000	$ 24,594	$ 37,000
Insurance - VCJPA	$ 264,693	14%	$ 231,529	$ 196,831	-3%	$ 203,198	$ 209,342	$ 211,959	$ 177,963	$ 179,436
Community education	$ 56,500	13%	$ 50,000	$ 57,197	4%	$ 55,000	$ 37,729	$ 53,000	$ 28,194	$ 55,000
Operations	$ 392,500	29%	$ 304,000	$ 297,510	3%	$ 287,500	$ 304,478	$ 261,500	$ 120,639	$ 227,500
Household expenses	$ 23,200	0%	$ 23,200	$ 21,734	-4%	$ 22,700	$ 20,057	$ 21,350	$ 18,517	$ 19,950
Office expenses	$ 9,500	0%	$ 9,500	$ 13,510	35%	$ 10,000	$ 9,975	$ 13,000	$ 7,248	$ 12,000
Information Technology/ Communication	$ 141,988	0%	$ 141,988	$ 96,178	-23%	$ 125,500	$ 81,051	$ 104,000	$ 97,711	$ 107,400
Laboratory	$ 135,800	0%	$ 135,800	$ 135,143	4%	$ 130,000	$ 139,128	$ 140,000	$ 106,784	$ 132,500
Total Staff Budget *(pg. 4)* (see figure 4)	**$ 1,403,081**	**9%**	**$ 1,286,022**	**$ 1,184,591**	-5%	**$ 1,250,523**	**$ 1,146,910**	**$ 1,191,449**	**$ 904,069**	**$ 1,149,526**
Contingency	$ -		$ -	$ -		$ 40,000	$ -	$ 48,000	$ -	$ 46,000
Total Expenditures (see figure 2)	**$ 6,336,392**	**7%**	**$ 5,924,793**	**$ 5,319,970**	-3%	**$ 5,461,868**	**$ 4,834,193**	**$ 4,901,656**	**$ 4,386,493**	**$ 4,705,521**
PRELIMINARY SURPLUS (DEFICIT)	$ (132,462)		$ (65,540)	$ 1,216,632		**$ 11,886**	**$ 1,558,158**	**$ 132,148**	**$ 1,511,461**	**$ 195,136**
CASH CARRIED OVER *(pg. 5)*	**$ 667,887**		**$ 601,520**			**$ 847,885**		**$ 1,081,183**		**$ 882,264**
SURPLUS (DEFICIT) AFTER OPERATIONAL CASH NEEDS	**$ 535,424**		**$ 535,979**			**$ 859,771**		**$ 1,188,331**		**$ 1,077,400**
RESERVE ACCOUNT ALLOCATIONS	**Transfers**		**Transfers**	**Actual 24/25**		**Budget 24/25**	**Actual 23/24**	**Budget 23/24**	**Actual 22/23**	**Budget 22/23**
VCJPA Member Contingency Fund	$ 138,100		$ 94,781			$ -	$ (43,103)	$ (4,351)	$ (43,103)	$ (43,103)
PARS: Pension Rate Stabilization	$ 138,100		$ 94,781	$ -		$ 214,943	$ 269,350	$ 297,083	$ 269,350	$ 269,350
CA CLASS: Public Health Emergency Fund	$ (16,974)		$ (29,274)	$ (43,636)		$ (43,636)	$ (26,732)	$ (41,085)	$ (26,732)	$ (26,732)
CA CLASS: Repair and Replace Fund *(pg. 7)*	$ 138,100		$ 94,781	$ 203,815		$ 203,815	$ 537,912	$ 866,684	$ 537,912	$ 510,179
CA CLASS: District Contingency Fund	$ 138,100		$ 94,781	$ -		$ -	$ -	$ -	$ -	$ 27,733
CAMP: New Asset & Large Project Fund	$ -		$ 186,131	$ 484,649		$ 484,649	$ 70,009	$ 70,000	$ 70,009	$ 339,974
Total reserve allocations *(pg. 7)* (see figure 5)	**$ 535,424**		**$ 535,979**	**$ 644,828**		**$ 859,771**	**$ 807,436**	**$ 1,188,331**	**$ 807,436**	**$ 1,077,400**
SURPLUS (DEFICIT) AFTER RESERVE ALLOCATIONS	**$ -**		**$ -**			**$ -**		**$ -**		**$ -**

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

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

Seasonals:

Rate (ave)	#	Hours
$ 25.00	3	1,000
		$75,000
Unemployment	$ 12,000.00	$2,550.00
		$77,550.00

Trustee in Lieu:

Annual cost: $ 18,000.00

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

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

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

Active Employees

CalPERS Plan Code	Current Year Health Rates	Next Year Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Insurance	Vision Rates	Total Vision	SDI	Benefit Cost per person
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5251	1,168.86	1,238.99	14,447.11	258.23	3,098.76	6.11	73.32	29.38	352.56		17,971.75
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5253	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5252	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5252	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5332	2,337.72	2,477.98	28,894.22	96.41	1,156.92	6.11	73.32	11.92	143.04		30,267.50
5331	1,168.86	1,238.99	14,447.11	96.41	1,156.92	6.11	73.32	11.92	143.04		15,820.39
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
5332	2,337.72	2,477.98	28,894.22	165.08	1,980.96	6.11	73.32	18.52	222.24		31,170.74
5333	3,039.04	3,221.38	37,562.53	258.23	3,098.76	6.11	73.32	29.38	352.56		41,087.17
Subtotal	*45,351.80*		*560,548.25*	*3,727.93*	*44,735.16*	*122.20*	*1,466.40*	*428.54*	*5,142.48*	*41,074.67*	*652,966.96*
.08% Admin Cost			448.44								448.44
Staff Totals			**560,996.69**		**44,735.16**		**1,466.40**		**5,142.48**	**41,074.67**	**653,415.40**

Retired Employees

CalPERS Plan Code	Current Year Health Rates	Next Year Health Rates (est)	Total Health Costs	Dental Rates	Total Dental	Life Ins. Rates	Total Life Ins.	Vision Rates	Total Vision	SDI	Benefit Cost per person
	-	-	-	96.41	1,156.92			18.52	222.24		1,379.16
6611	584.70	619.78	7,226.89	96.41	1,156.92			11.92	143.04		8,526.85
6642	1,169.40	1,239.56	14,453.78	165.08	1,980.96			18.52	222.24		16,656.98
6611	584.70	619.78	7,226.89	96.41	1,156.92			11.92	143.04		8,526.85
5361	343.08	363.66	4,240.47	165.08	1,980.96			18.52	222.24		6,443.67
5361	343.08	363.66	4,240.47	96.41	1,156.92			11.92	143.04		5,540.43
151	448.28	475.18	5,540.74	96.41	1,156.92			11.92	143.04		6,840.70
6612	1,169.40	1,239.56	14,453.78	165.08	1,980.96			18.52	222.24		16,656.98
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
5362	686.16	727.33	8,480.94	165.08	1,980.96			18.52	222.24		10,684.14
	7,387.28		91,306.78		*19,651.32*			*195.84*	*2,350.08*		113,308.18
.08% Admin Costs=			73.05								73.05
Annuitant Totals			**91,379.83**		**19,651.32**				**2,350.08**		**113,381.23**
										Medicare Part B Reimbursement	**19,200.00**
Grand Total			**652,376.51**		**64,386.48**		**1,466.40**		**7,492.56**	**41,074.67**	**785,996.62**

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

A/C #	BUDGET CATEGORY	staff	Budget 26/27	% change	Budget 25/26	% change	Actual 24/25	A vs B	Budget 24/25	Actual 23/24	Actual 22/23
	SERVICE AND SUPPLIES										
5201	Clothing and personal supplies (purchased)	MW	$ 9,000	0%	$ 9,000	-5%	$ 5,265	-45%	$ 9,500	$ 5,152	$ 7,518
5202	Laundry service and supplies (rented)	MW	$ 19,360	10%	$ 17,600	10%	$ 15,480	-3%	$ 16,000	$ 14,404	$ 12,853
	UTILITIES										
5301	Garbage (Waste Mgmt)	MR	$ 4,500	5%	$ 4,300	8%	$ 4,217	5%	$ 4,000	$ 4,072	$ 3,373
5302	PG & E	MR/ MW	$ 25,000	39%	$ 18,000	0%	$ 16,035	-11%	$ 18,000	$ 12,942	$ 12,673
5303	Hayward Water & Sewage	MR	$ 4,200	5%	$ 4,000	0%	$ 3,834	-4%	$ 4,000	$ 3,045	$ 3,370
5401	**SMALL TOOLS AND INSTRUMENTS**	MW	$ 2,000	-20%	$ 2,500	-17%	$ 1,365	-55%	$ 3,000	$ 1,645	$ 2,120
	MAINTENANCE										
5501	Landscaping service	MW	$ 4,500	0%	$ 4,500	-10%	$ 3,288	-34%	$ 5,000	$ 3,492	$ 2,988
5502	Facility Maintenance	MW	$ 20,000	-11%	$ 22,500	-10%	$ 17,098	-32%	$ 25,000	$ 17,285	$ 15,074
5503	Maintenance of equipment	MW	$ 30,000	20%	$ 25,000	-11%	$ 28,920	3%	$ 28,000	$ 31,326	$ 36,210
	TRANSPORTATION, TRAVEL, TRAINING, & BOARD										
5601	Fuel and GPS (WexMart)	MW/MR	$ 50,000	-9%	$ 55,000	0%	$ 55,726	1%	$ 55,000	$ 60,823	$ 60,798
5602	Meetings, conferences, & travel	RC	$ 40,000	0%	$ 40,000	0%	$ 50,051	25%	$ 40,000	$ 43,803	$ 51,432
5603	Board meeting expenses	RC	$ 900	-5%	$ 950	0%	$ 605	-36%	$ 950	$ 1,239	$ 698
5605	Board plaques and nameplates	RC	$ 180	-20%	$ 225	0%	$ 160	-29%	$ 225	$ 221	$ 221
5606	Continuing Education fees	RC	$ 3,350	0%	$ 3,350	0%	$ 4,773	42%	$ 3,350	$ 6,868	$ 240
5607	Staff Training (staff dev./ college courses)	RC	$ 15,000	0%	$ 15,000	0%	$ 12,230	-18%	$ 15,000	$ 9,545	$ 4,936
	PROFESSIONAL SERVICES										
5701	Audit	MR	$ 21,100	17%	$ 18,000	17%	$ 15,840	3%	$ 15,400	$ 15,275	$ 14,650
5702	Actuarial reports	MR	$ 1,000	-22%	$ 1,280	-65%	$ 3,850	4%	$ 3,700	$ 1,200	$ 3,700
5704	Legal Services	RC	$ 5,000	-17%	$ 6,000	-25%	$ 1,278	-84%	$ 8,000	$ 7,312	$ 7,932
5706	Tax collection service (SCI)	RC	$ 39,000	0%	$ 39,000	0%	$ 38,122	-2%	$ 39,000	$ 37,567	$ 37,642
5707	Payroll service (OnePoint)	MR	$ 10,000	0%	$ 10,000	0%	$ 9,412	-6%	$ 10,000	$ 8,998	$ 8,816
5708	Environmental consultant/ EcoAtlas	EC	$ 5,000	-81%	$ 26,000	-9%	$ 14,215	-50%	$ 28,700	$ 2,801	$ -
5709	HR Services (RGS & other)	RC	$ 4,000	-20%	$ 5,000	0%	$ 2,397	-52%	$ 5,000	$ 4,163	$ -
5710	OPEB management (PFM & US Bank)	RC	$ 24,000	9%	$ 22,000	-12%	$ 22,895	-8%	$ 25,000	$ 21,113	$ 19,565
5711	Financial advising	RC	$ -	#DIV/0!	$ -	-100%	$ -	-100%	$ 25,000	$ -	$ -
5712	Pre-employment physicals	RC	$ 810	1%	$ 800	0%	$ 480	-40%	$ 800	$ 1,245	$ 810
5801	**MEMBERSHIPS, DUES & SUBSCRIPTIONS**	RC	$ 41,000	3%	$ 40,000	38%	$ 38,952	34%	$ 29,000	$ 22,114	$ 24,594
5802	**INSURANCE - VCJPA**	RC	$ 264,693	14%	$ 231,529	14%	$ 196,831	-3%	$ 203,198	$ 209,342	$ 176,982
5901	**COMMUNITY EDUCATION**	EC	$ 56,500	13%	$ 50,000	-9%	$ 57,197	4%	$ 55,000	$ 37,729	$ 28,194
	OPERATIONS										
6101	Pesticides	JH	$ 320,000	39%	$ 230,000	10%	$ 243,897	16%	$ 210,000	$ 259,814	$ 92,820
6102	Field supplies (dippers etc)	JH	$ 2,000	0%	$ 2,000	0%	$ 1,205	-40%	$ 2,000	$ 1,199	$ 999
6103	Mosquitofish program	MW	$ 4,000	-20%	$ 5,000	-33%	$ 6,144	-18%	$ 7,500	$ 1,482	$ 2,119
6104	Spray equipment	MW	$ 7,000	-7%	$ 7,500	-6%	$ 2,946	-63%	$ 8,000	$ 5,586	$ 1,513
6105	Safety	MW	$ 10,500	5%	$ 10,000	18%	$ 10,263	21%	$ 8,500	$ 11,729	$ 6,725
6106	Aerial Pool Survey	RF	$ 25,000	0%	$ 25,000	0%	$ 23,285	-7%	$ 25,000	$ 23,285	$ 15,100
6107	Permits	EC	$ 1,500	-25%	$ 2,000	-50%	$ 5,384	35%	$ 4,000	$ 1,383	$ 1,363
6108	Helicopter service	JH	$ 15,000	0%	$ 15,000	0%	$ 4,386	-71%	$ 15,000	$ -	$ -
6109	Drone	EHS	$ 7,500	0%	$ 7,500	0%	$ -	-100%	$ 7,500	$ -	$ -
	HOUSEHOLD EXPENSES										
6201	Janitorial service	MW	$ 9,000	0%	$ 9,000	6%	$ 6,780	-20%	$ 8,500	$ 5,646	$ 7,294
6202	Supplies (+ emergency)	MW	$ 3,200	0%	$ 3,200	0%	$ 2,863	-11%	$ 3,200	$ 2,679	$ 2,023
6203	Alarm service	RF	$ 11,000	0%	$ 11,000	0%	$ 12,091	10%	$ 11,000	$ 11,732	$ 9,200
6301	**OFFICE EXPENSES**	MR	$ 9,500	0%	$ 9,500	-5%	$ 13,510	35%	$ 10,000	$ 9,975	$ 7,248
	IT/ COMMUNICATIONS										
6401	IT Expenses	RF	$ 106,000	0%	$ 106,000	18%	$ 71,123	-21%	$ 90,000	$ 56,098	$ 71,063
6402	Telephone Service & Internet	RF	$ 11,000	0%	$ 11,000	0%	$ 9,292	-16%	$ 11,000	$ 9,509	$ 8,753
6403	Website hosting	RF	$ 2,988	0%	$ 2,988	0%	$ 2,988	0%	$ 3,000	$ 2,988	$ 2,400
6404	Cell phone service	RF	$ 15,000	0%	$ 15,000	0%	$ 10,425	-31%	$ 15,000	$ 10,356	$ 12,871
6405	Microsoft Office 365	RF	$ 7,000	0%	$ 7,000	8%	$ 2,350	-64%	$ 6,500	$ 2,100	$ 2,611
	LABORATORY										
6501	Mosquito and pathogen monitoring	EHS	$ 126,000	0%	$ 126,000	26%	$ 126,688	27%	$ 100,000	$ 123,050	$ 74,530
6502	Insecticide resistance	EHS	$ 1,800	0%	$ 1,800	-64%	$ -	-100%	$ 5,000	$ 1,692	$ 8,226
6503	Research	EHS	$ 8,000	0%	$ 8,000	-68%	$ 8,455	-66%	$ 25,000	$ 14,386	$ 24,028
	Total		**$ 1,403,081**	9%	**$ 1,286,022**	3%	**$ 1,184,591**	-5%	**$ 1,250,523**	**$ 1,146,910**	**$ 904,069**

Estimated Cash Carryover (FY 25/26 - FY 26/27)	debits	credits	balance	
LAIF, Operational Fund, County, and Five Star Balances as of January 31, 2026			$ 5,091,864	
February check batch #1	$ 187,613		$ 4,904,251	
February check batch #2	$ 266,367		$ 4,637,884	
Balance as of February 28, 2026			$ 4,991,927	*estimates below*
March check batch #1	$ 189,914		$ 4,802,013	
March check batch #2	$ 286,885		*$ 4,515,128*	
Balance as of March 31, 2026			$ 4,270,108	
April check batch #1	$ 182,060		$ 4,088,047	
Deposit		2,393,333		
April check batch #2	$ 246,383		$ 6,234,997	
Balance as of April 30, 2026			$ 6,293,209	
May check batch #1	*$ 200,000*		*$ 6,093,209*	
May check batch #2	*$ 220,000*		*$ 5,873,209*	
Balance as of May 31 ,2026			*$ 5,873,209*	
June check batch #1	*$ 200,000*		*$ 5,673,209*	
June check batch #2	*$ 220,000*		*$ 5,453,209*	
Balance as of June 30, 2026				
Totals	*$ 1,745,242*	*$ 2,393,333*	*$ 5,453,209*	
Unused capital funds (pg. 6)			*$ -*	
Reserve transfers from prior year			*$ 349,849*	
Operational requirement (July-December)			***$ 4,435,474***	
Estimated Cash Carried Over			***$ 667,887***	
			$ 667,887	

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

CAPITAL EXPENDITURES (Outlay)					
	2022-23	**2023-24**	**2024-25**	**2025-26**	**2026-27**
22/23 Capital Reserve (new assets & non-capital projects)					
Fish Enclosure	$250,000				
Lobby Display	$ 30,000				
22/23 Capital Reserve Total	**$280,000**				
22/23 Repair and Replace (replacement assets)					
MapVision - Gen 3	$ 70,000				
Microscope	$ 23,000				
22/23 Repair and Replace Total	**$ 93,000**				
Unused capital funds (cash carried over)	$ 70,000				
23/24 Capital Reserve (new assets & non-capital projects)					
		$ -			
23/24 Capital Reserve Total		**$ -**			
23/24 Repair and Replace *(replacement assets)*					
MapVision - Gen 3		$ 140,000			
23/24 Repair and Replace Total		**$ 140,000**			
Unused capital funds (cash carried over)		*$ 140,000*			
24/25 Capital Reserve (new assets & non-capital projects)			$ -		
			$ -		
24/25 Capital Reserve Total					
24/25 Repair and Replace (replacement assets)					
MapVision - Gen 3			$ 140,000		
V32 (Public Ed)			$ 40,000		
V36 (Spare Truck)			$ 40,000		
V39 (Joseph)			$ 40,000		
V43(Sarah)			$ 40,000		
V46(Erick)			$ 40,000		
V47(Ben)			$ 40,000		
V48(Alex)			$ 40,000		
V50(John)			$ 40,000		
Fish Tanks			$ 25,000		
24/25 Repair and Replace Total			**$ 485,000**		
Unused capital funds (cash carried over)			*$ 140,000*		
25/26 New Assets/ Large Projects					
North Gate - Automated				$ 12,000	
Facility LED upgrade				$ 110,000	
Polaris/ATV - Electric				$ 37,000	
Trailer - Polaris				$ 5,500	
Trailer - Argo				$ 5,500	
Trailer - Argo				$ 5,500	
Trailer - Argo				$ 5,500	
Trailer - Argo				$ 5,500	
25/26 New Assets/ Large Projects Total				**$ 186,500**	
25/26 Repair and Replace (replacement assets)					
				$ -	
25/26 Repair and Replace Total				$ -	
Unused capital funds (cash carried over)					
26/27 New Assets/ Large Projects					
26/27 New Assets/ Large Projects Total					**$ -**
26/27 Repair and Replace (replacement assets)					
HVAC System					$ 300,000
V54 (Lizbeth)					$ 40,000
Argo					$ 41,000
Argo					$ 41,000
Argo					$ 41,000
26/27 Repair and Replace Total					**$ 463,000**
Unused capital funds (cash carried over)					

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

Committed Reserve Funds	Target Level	As of April 30, 2026	Transfers[2]	Current Funded %	Proposed Funded %
VCJPA Member Contingency Fund [1]	$636,582	$379,195	$138,100	60%	81%
CA CLASS Enhanced: Public Health Emergency Fund	$500,000	$516,974	-$16,974	103%	100%
CA CLASS: Repair and Replace Fund	$4,319,711	$3,924,726	$138,100	91%	94%
CA CLASS Enhanced: District Contingency Fund	$3,801,835	$2,122,135	$138,100	56%	59%
CAMP: New Asset/ Large Projects [2]	$0	$126,367	$0	NA	NA
Restricted Reserve Funds					
PARS: Pension Rate Stabilization[3]	$5,110,149	$3,294,043	$138,100	64%	67%
Other Post Employment Benefit Fund (OPEB)[4]	$3,519,427	$5,707,810	$0	162%	162%
TOTAL		**$16,071,250**	**$535,424**		

[1] Balance as of December 31, 2025.

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

[3] - Balance as of March 31, 2026. Unfunded Accrued Liability as of June 30, 2024.

[4] - OPEB liability as of June 30, 2025.