

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648

559-896-1085 | www.mosquitobuzz.net

Board of Trustees Special Meeting

Friday, May 30, 2025, 1:00PM

AGENDA

1. **Roll Call:**

Budget Committee members are Tokuo Fukuda, Mary Anne Hill, Michelle Lopez, Charles Smith, Karen Steinhauer, Bruce Taylor, Jennifer Willems, and President Charles Lockhart.

2. **Public Comments:**

This is an opportunity for public comment on non-agenda items. The President reserves the right to limit the duration of each speaker to five (5) minutes. It is customary for the Board not to answer any questions impromptu.

3. **Request from CMAD Employee Association:**

A letter from the CMAD Employees Association will be submitted to the Budget Committee regarding wages and benefits.

4. **Salaries, Wages, and Benefits for District Employees:**

The Committee will consider salaries, hourly wages, and benefits of District employees and make a recommendation to the full Board.

5. **Proposed Fiscal Year 2025 – 2026 Budget:**

The Committee will consider the funds available to finance the proposed FY 2025-2026 Budget and will make a recommendation to the full Board.

6. **Adjournment:**

Agenda Item 4: Salaries, Wages and Benefits for District Employees

Background:

As part of the development of the Fiscal Year 2025–2026 Budget, the Budget Committee and Board of Trustees will consider a request and recommendation to adjust salaries and wages for both regular and seasonal employees.

The District Employees Association has submitted a formal request for salary adjustments, specifically:

- A **1.8% increase** for regular employees, and
- A **\$1.00 per hour increase** for seasonal employees.

The District Manager supports adjustments as outlined in **Basic Salary and Wage Plan**, based on the following key factors:

- The **Consumer Price Index (CPI)** for April 2025, which shows a 2.0% annual increase for All Urban Consumers in the West – Size B/C.
- The **Manager’s Recommendation**, which considers internal equity, retention, and industry benchmarks.
- The District’s **overall financial position** and projected budget capacity.

Additional supporting documents are provided, including:

- A copy of the CPI report (Exhibit B).
- Audited financial statements showing the **Schedule of Revenues, Expenditures, and Changes in Fund Balance** for FY 2022–2023 and FY 2023–2024. These show strong financial performance, with fund balances increasing from **\$8.24 million to \$9.27 million** in FY 2022–2023 and from **\$9.27 million to \$9.81 million** in FY 2023–2024.
- The **proposed FY 2025–2026 Budget**, which includes **\$14.61 million** in available funds and **\$4.77 million** in total operational expenditures, which remain below the projected **\$5.14 million** in estimated income.

Based on this information, the Manager recommends the following adjustments:

- A **2.0% cost-of-living adjustment (COLA)**,
- A **0.5% merit increase**,
- Resulting in a total **2.5% increase to all regular employee salaries**, and
- A **\$1.00 per hour increase** to all seasonal wages.

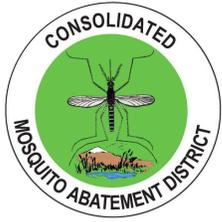
These recommendations are intended to:

- Recognize the continued dedication and contributions of staff,
- Ensure competitive compensation to support recruitment and retention,
- Maintain alignment with industry standards, and
- Balance long-term fiscal sustainability with employee support.

The proposed changes are reflected in **red** in the updated **Basic Salary and Wage Plan** and **Position Classification Schedules**. The current budget projections confirm that these adjustments are financially feasible and support the District’s ongoing operational and staffing goals.

Action requested:

The Budget Committee is asked to consider salary and wage increases within the Basic Salary and Wage Plan as proposed and requested to make a recommendation to the full Board.



Consolidated Mosquito Abatement District

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Date: May 23, 2025

To: CMAD Board of Trustees

From: CMAD Employees Association

Subject: Salary Considerations

Members of the Board,

The Employees Association of the Consolidated Mosquito Abatement District is requesting the Board consider a 1.8% increase in salaries for District employees for the 2025 – 2026 fiscal year, based on the March 2025, Consumer Price Index and growth of the District's revenue.

We would also like to request a \$1.00 per hour increase for all seasonal employees. The District relies on hiring at least 25 seasonal employees each year, which is more than two-thirds of our workforce. With limited additional benefits available to seasonal staff, a competitive wage ensures that the District can find and retain quality staff to meet the standards of effective mosquito abatement, surveillance, and workload throughout the mosquito season.

Finally, the Employees Association would like to take this opportunity to express our sincere appreciation to the Board for your time and continued support for this District's full-time and seasonal employees.

Sincerely,

Devon Cornel
Area Supervisor / UAS Pilot,
CMAD Employees Association President

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE April 2025

(All items indexes. 1982-84=100 unless otherwise noted. Not seasonally adjusted.)

MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	1 Month ending					Year ending	1 Month ending	
	Apr 2024	Mar 2025	Apr 2025	Mar 2025	Apr 2025	Apr 2025	Apr 2024	Mar 2025	Apr 2025	Mar 2025	Apr 2025	Apr 2025
U. S. City Average.....	313.548	319.799	320.795	2.4	2.3	0.3	307.811	313.250	314.243	2.2	2.1	0.3
West.....	334.050	339.627	341.159	2.2	2.1	0.5	326.135	331.207	332.876	2.1	2.1	0.5
West – Size Class A ¹	343.531	350.126	351.304	2.6	2.3	0.3	332.012	338.367	339.614	2.6	2.3	0.4
West – Size Class B/C ²	194.913	197.611	198.765	1.8	2.0	0.6	196.818	199.181	200.461	1.7	1.9	0.6
Mountain ³	131.800	132.875	133.339	1.3	1.2	0.3	133.419	133.970	134.508	0.8	0.8	0.4
Pacific ³	129.096	131.689	132.336	2.6	2.5	0.5	130.106	132.669	133.385	2.6	2.5	0.5
Los Angeles-Long Beach-Anaheim, CA.....	332.572	340.648	342.565	3.0	3.0	0.6	320.458	328.246	329.881	3.1	2.9	0.5
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2024	Jan 2025	Mar 2025	Jan 2025	Mar 2025	Mar 2025	Mar 2024	Jan 2025	Mar 2025	Jan 2025	Mar 2025	Mar 2025
Riverside-San Bernardino-Ontario, CA ³	133.144	135.215	136.511	2.9	2.5	1.0	134.144	135.718	137.608	3.1	2.6	1.4
San Diego-Carlsbad, CA.....	370.858	381.952	384.880	3.8	3.8	0.8	351.778	361.604	364.528	3.6	3.6	0.8
Urban Hawaii.....	338.060	346.772	346.816	3.9	2.6	0.0	337.685	346.037	346.075	3.8	2.5	0.0
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Apr 2024	Feb 2025	Apr 2025	Feb 2025	Apr 2025	Apr 2025	Apr 2024	Feb 2025	Apr 2025	Feb 2025	Apr 2025	Apr 2025
Phoenix-Mesa-Scottsdale, AZ ⁴	184.462	184.264	185.077	1.8	0.3	0.4	184.141	183.386	184.146	1.4	0.0	0.4
San Francisco-Oakland-Hayward, CA.....	351.247	354.432	355.707	2.7	1.3	0.4	346.671	350.836	352.077	2.7	1.6	0.4
Seattle-Tacoma-Bellevue, WA.....	353.503	358.096	359.400	2.5	1.7	0.4	347.039	351.165	352.704	2.6	1.6	0.4
Urban Alaska.....	267.046	269.022	271.358	2.9	1.6	0.9	263.875	266.796	268.386	2.9	1.7	0.6

1 Population over 2,500,000 2 Population 2,500,000 and under, Dec 1996 = 100 3 Dec 2017=100 4 Dec 2001=100

NOTE: In January 2018, BLS introduced a new geographic area sample for the Consumer Price Index (CPI): www.bls.gov/regions/west/factsheet/2018cpirevisionwest.pdf

1967=100 base year indexes and tables with semiannual and annual average data are available at: www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm

Release date May 13, 2025. The next release date is scheduled for June 11, 2025. For questions, please contact us at BLInfoSF@bls.gov or (415) 625-2270.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance
	<u>Original</u>	<u>Final</u>		Final Budget- Positive (Negative)
REVENUES				
Property taxes	\$4,046,301	\$ 4,046,301	\$4,681,262	\$ 634,961
Intergovernmental	99,629	99,629	107,347	7,718
Charges for services	10,000	10,000	7,003	(2,997)
Use of money and property	70,000	70,000	40,241	(29,759)
Insurance recoveries and adjustments			18,970	18,970
Other			<u>3,853</u>	<u>3,853</u>
Total Revenues	<u>4,225,930</u>	<u>4,225,930</u>	<u>4,858,676</u>	<u>632,746</u>
EXPENDITURES				
Current:				
Salaries and wages	1,939,000	1,939,000	1,728,566	210,434
Employee benefits	647,000	647,000	474,179	172,821
Supplies and maintenance	484,000	484,000	590,637	(106,637)
Motor vehicles	237,000	237,000	188,165	48,835
Insurance	168,000	168,000	166,956	1,044
Surveillance and research	50,000	50,000	33,760	16,240
GIS & GPS	65,000	65,000	41,427	23,573
County service charge	55,000	55,000	62,204	(7,204)
Utilities	58,000	58,000	54,053	3,947
Communications	55,000	55,000	43,358	11,642
Rent	2,000	2,000		2,000
Travel and subsistence	84,000	84,000	45,231	38,769
Dues and subscriptions	28,000	28,000	14,892	13,108
Office supplies	37,000	37,000	20,345	16,655
Uniforms	30,000	30,000	23,636	6,364
Legal and accounting	24,000	24,000	16,398	7,602
Education and publicity	30,000	30,000	18,074	11,926
Capital outlay	425,000	425,000	36,466	388,534
Debt service:				
Loan and lease purchase payments	<u>290,000</u>	<u>290,000</u>	<u>287,591</u>	<u>2,409</u>
Total Expenditures	<u>4,708,000</u>	<u>4,708,000</u>	<u>3,845,938</u>	<u>862,062</u>
Excess (deficit) of revenues over expenditures	<u>(482,070)</u>	<u>(482,070)</u>	<u>1,012,738</u>	<u>1,494,808</u>
OTHER FINANCING SOURCES				
Interest income			7,409	7,409
Insurance proceeds			<u>1,669</u>	<u>1,669</u>
Total Other Financing Sources			<u>9,078</u>	<u>9,078</u>
Net change in fund balance	(482,070)	(482,070)	1,021,816	1,503,886
Fund Balance, Beginning of Year	<u>8,244,593</u>	<u>8,244,593</u>	<u>8,244,593</u>	
Fund Balance, End of Year	<u>\$7,762,523</u>	<u>\$7,762,523</u>	<u>\$9,266,409</u>	<u>\$1,503,886</u>

**CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 4,369,094	\$ 4,369,094	\$ 5,081,670	\$ 712,576
Intergovernmental	109,682	109,682	131,448	21,766
Charges for services	5,000	5,000	21,454	16,454
Use of money and property	-	-	260,134	260,134
Insurance recoveries and adjustments	-	-	15,889	15,889
Other income	-	-	5,326	5,326
Total revenues	4,483,776	4,483,776	5,515,921	1,032,145
EXPENDITURES				
Current:				
Salaries and wages	2,070,000	2,070,000	1,820,073	249,927
Employee benefits	969,000	969,000	964,129	4,871
Supplies and maintenance	635,000	635,000	385,406	249,594
Motor vehicles	237,000	237,000	155,791	81,209
Insurance	208,000	208,000	203,534	4,466
Surveillance and research	65,000	65,000	40,427	24,573
GIS & GPS	82,000	82,000	49,539	32,461
County service charge	63,000	63,000	63,019	(19)
Utilities	65,000	65,000	67,337	(2,337)
Communications	55,000	55,000	48,125	6,875
Travel and subsistence	84,000	84,000	42,894	41,106
Dues and subscriptions	32,000	32,000	28,431	3,569
Office supplies	35,000	35,000	36,983	(1,983)
Uniforms	32,000	32,000	19,669	12,331
Legal and accounting	26,000	26,000	16,386	9,614
Miscellaneous	20,000	20,000	-	20,000
Education and publicity	30,000	30,000	16,148	13,852
Capital outlay	2,175,000	2,175,000	737,668	1,437,332
Debt service				
Principal	172,000	172,000	172,000	-
Interest	118,000	118,000	115,591	2,409
Total expenditures	7,173,000	7,173,000	4,983,150	2,189,850
Excess (deficiency) of revenues over (under) expenditures	(2,689,224)	(2,689,224)	532,771	3,221,995
OTHER FINANCING SOURCES (USES)				
Interest income	-	-	6,803	(6,803)
Total other financing sources (uses)	-	-	6,803	(6,803)
Net change in fund balance	\$ (2,689,224)	\$ (2,689,224)	\$ 539,574	\$ 3,215,192
Fund balance, beginning of year	9,266,409	9,266,409	9,266,409	-
Fund balance, end of year	<u>\$ 6,577,185</u>	<u>\$ 6,577,185</u>	<u>\$ 9,805,983</u>	<u>\$ 3,215,192</u>

**Consolidated Mosquito Abatement District
Salary and Related Benefits**

Propose Salaried Wages - Effective July 1, 2025

2.5% increase

1. Basic Salary, Wage and Benefits

a. Regular Employees will be paid by classification at the following monthly salary ranges:
Initial placement in classification is at the discretion of the Manager.
Steps are considered **annual** and/or at the discretion of the Manager.

Position Classification		Step 1	Step 2	Step 3	Step 4	Step 5
Director of Science and Outreach	Monthly	\$8,064	\$8,467	\$8,891	\$9,336	\$9,803
		\$8,265	\$8,679	\$9,114	\$9,570	\$10,048
Urban Program Coordinator	Monthly	\$7,518	\$7,893	\$8,292	\$8,706	\$9,141
		\$7,706	\$8,090	\$8,499	\$8,923	\$9,370
Rural Program Coordinator	Monthly	\$7,518	\$7,893	\$8,292	\$8,706	\$9,141
		\$7,706	\$8,090	\$8,499	\$8,923	\$9,370
Office Administrator	Monthly	\$7,047	\$7,399	\$7,770	\$8,158	\$8,565
		\$7,223	\$7,584	\$7,964	\$8,362	\$8,780
Mechanic	Monthly	\$6,703	\$7,007	\$7,297	\$7,597	\$7,934
		\$6,871	\$7,182	\$7,479	\$7,787	\$8,132
Vector Biologist	Monthly	\$6,471	\$6,793	\$7,132	\$7,488	\$7,864
		\$6,633	\$6,962	\$7,310	\$7,675	\$8,060
GIS/IT Specialist	Monthly	\$6,560	\$6,857	\$7,141	\$7,435	\$7,765
		\$6,724	\$7,028	\$7,320	\$7,621	\$7,959
Vector Management Specialist	Monthly	\$6,174	\$6,454	\$6,720	\$6,997	\$7,308
		\$6,328	\$6,615	\$6,888	\$7,172	\$7,490
Area Supervisor/UAS Pilot	Monthly	\$6,427	\$6,748	\$7,018	\$7,299	\$7,591
		\$6,588	\$6,917	\$7,194	\$7,482	\$7,781
Area Supervisor	Monthly	\$6,121	\$6,399	\$6,662	\$6,937	\$7,245
		\$6,274	\$6,559	\$6,829	\$7,111	\$7,426
Data Management Associate	Monthly	\$5,789	\$6,050	\$6,301	\$6,560	\$6,851
		\$5,933	\$6,201	\$6,459	\$6,724	\$7,023

**Consolidated Mosquito Abatement District
Salary and Related Benefits**

Proposed Hourly Wages - Effective July 1, 2025

\$1.00/hr increase

b. Seasonal, Temporary and Special Project Employees will be paid at the following hourly rates:

<u>Position Classification</u>	<u>Yearly Step Increments</u>				
<u>Level I</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	
Mosquito Control Technician I					
Mosquito Trapping Assistant I					
Outreach Assistant I					
Office Aide I					
	\$20.00	\$20.50	\$21.00	\$21.50	
	\$21.00	\$21.50	\$22.00	\$22.50	
<u>Level II</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	
Mosquito Control Technician II					
Mosquito Trapping Assistant II					
Outreach Assistant II					
current	\$22.00	\$22.50	\$23.00	\$23.50	
	\$23.00	\$23.50	\$24.00	\$23.50	
<u>Level III</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
Mosquito Control Technician III					
Mosquito Trapping Assistant III					
	\$27.00	\$28.00	\$29.00	\$30.00	\$31.00
	\$28.00	\$29.00	\$30.00	\$31.00	\$32.00
Clerical Assistant					
	\$26.00	\$27.00	\$28.00	\$29.00	\$30.00
	\$25.00	\$28.00	\$29.00	\$30.00	\$31.00
		<u>Step Increments</u>			
Special Project Assistant	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00
	\$21.00	\$21.50	\$22.00	\$22.50	\$23.00

1. Basic Salary and Wage Plan

c. Qualifications for benefits and benefit coverage:

(1) Regular and Probationary Employees qualify for and receive the following benefits as part of their compensation package and as defined and implemented in the District's policies: paid sick leave, vacation and holidays; participation in a retirement plan through contract with CalPERS; and group health insurance, with coverage, as defined and provided in Section 2040.5.1.1 of the Employee Policy Handbook.

(2) Seasonal and Temporary Employees do not qualify for nor receive benefits other than an hourly wage, except for the following: limited paid sick leave and certain paid District holidays, as defined and implemented in the District policies, and for those employees who are required to participate in a retirement plan through contract with CalPERS

**Consolidated Mosquito Abatement District
Salary and Related Benefits**

Effective January 1, 2023

**Manager Monthly Salary
\$12,083**

Agenda Item 5: Proposed Fiscal Year 2025-2026 Budget

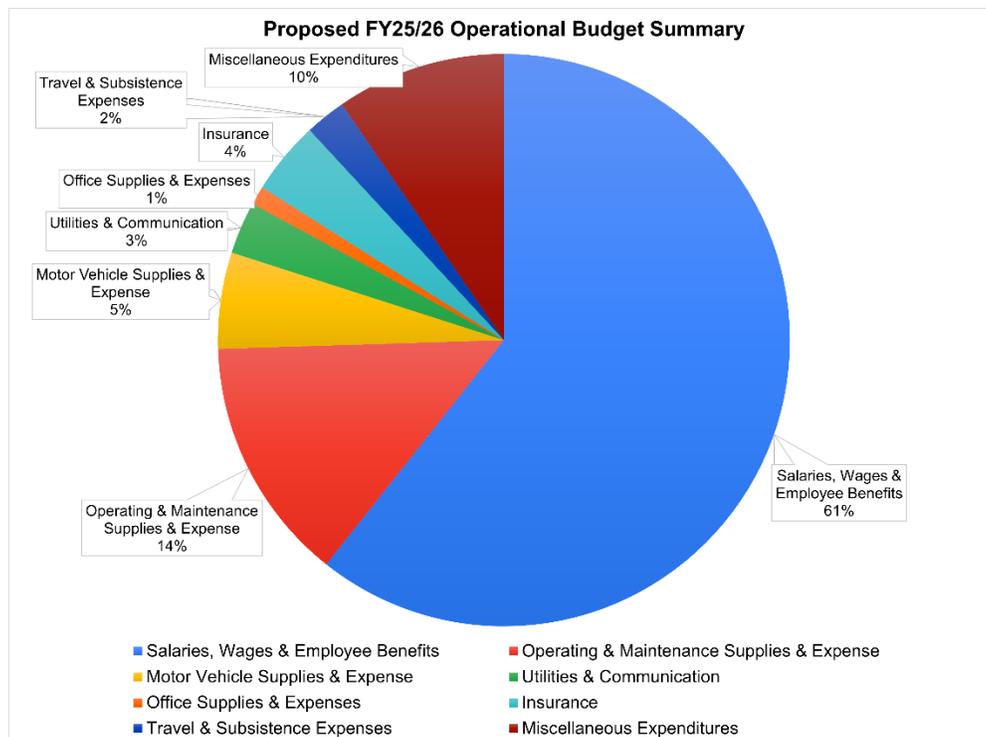
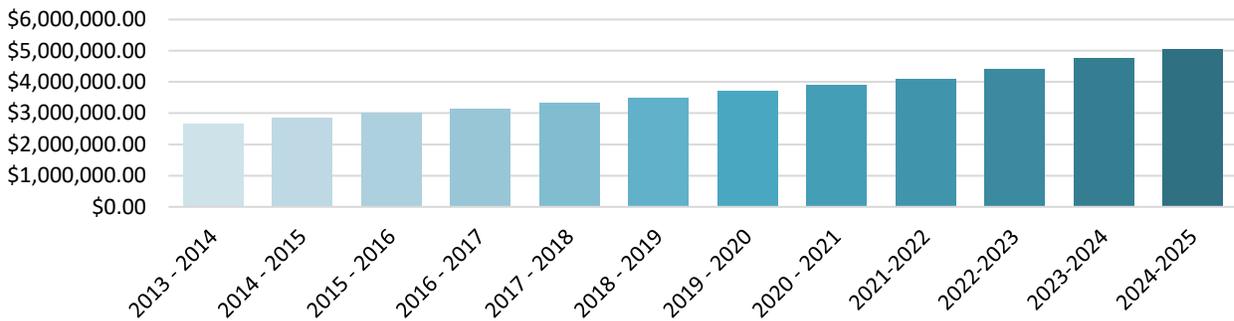
Background:

The Budget Committee will review the proposed Fiscal Year 2025–2026 budget. District revenues have continued to grow steadily, with FY 2024–2025 reflecting a net levy increase of 5.79%. While revenues have increased, so too have operational costs across several key areas, including insecticides, field equipment, dry ice, utilities, and vendor services. Over the past five years, overall operational expenses have risen between 6% and 14%.

This budget has been developed amid ongoing economic uncertainty, including fluctuating inflation rates, rising supply costs, and variable service pricing. While the broader economy continues to show signs of resilience, the long-term outlook remains unpredictable.

The District remains committed to a fiscally responsible approach, emphasizing conservative budgeting practices that support programmatic needs while preserving healthy reserve balances.

Net Levy



The following account adjustments have been made in the proposed Fiscal Year 2025–2026 budget for clarity and improved categorization:

- **Account 6101-07 (Pre-Employment and Miscellaneous Expense)** has been reclassified to **Account 6102-07** under *Operating and Maintenance Supplies and Expenses*.
- **Accounts 6108-02 (Trustee Allowance)** and **6103-04 (Fleet Lease)** have been removed.
- **Account 6101-05** has been updated from *Group Health Insurance* to **Group Health Insurance & Wellness Benefits** to more accurately reflect covered expenses.

These changes are intended to improve transparency and alignment with actual expense tracking.

Capital Outlay projects for Fiscal Year 2025–2026 may include carryover items from Fiscal Year 2024–2025, most notably the solar-covered parking project at the Clovis facility.

Action requested:

The Budget Committee is asked to consider the proposed FY25/26 budget and make a recommendation to the full Board.

**Consolidated Mosquito Abatement District Estimated Income for Fiscal
Year 2025 - 2026 (From Schedule of Levies 2024/2025)**

	District Levies	District Levies minus County Admin Cost
Current secured	\$4,867,045.00	\$4,867,045.00
Unitary secured	\$180,639.00	\$180,639.00
Administration costs		-\$73,395.00
Redevelopment contribution	-\$319,235.00	-\$319,235.00
	<hr/> \$4,728,449.00	<hr/> \$4,655,054.00
 Current unsecured	 \$255,429.00	 \$255,429.00
	<hr/> \$4,983,878.00	<hr/> \$4,910,483.00
 Homeowners	 \$27,861.00	 \$27,861.00
Redevelopment return	\$97,342.00	\$97,342.00
	<hr/> \$5,109,081.00	<hr/> \$5,035,686.00
 Interest income	 \$100,000.00	 \$100,000.00
 Total Estimated 2025 - 2026 Income	<hr/> \$5,209,081.00	<hr/> \$5,135,686.00

Consolidated Mosquito Abatement District
Funds Available to Finance the 2025 – 2026 Budget

Cash on Hand, March 31, 2025	\$8,519,000
Estimated Income for April, May & June	<u>\$2,300,000</u>
Sub-Total	\$10,819,000
Estimated Expenses for April, May & June	<u>(\$1,345,000)</u>
Estimated Cash Carry-Over, June 30, 2025	\$9,474,000
Estimated Income for Fiscal Year 2025 – 2026	<u>\$5,135,000</u>
Estimated Funds Available for Fiscal Year 2025 – 2026	\$14,609,000

**Consolidated Mosquito Abatement District
Proposed Fiscal Year 2025-2026**

Account Number	Account Name	Budget FY 2024 - 2025	Proposed Budget FY 2025 - 2026	Increase (Decrease)	>50% increase Percent Change	Percent of Budget
<u>Salaries, Wages & Employee Benefits</u>						
6101-01	Salaried Wages & Trustee Allowance	\$1,340,000.00	\$1,340,000.00	\$0.00	0.00%	28.07%
6101-06	Hourly Wages & Extra Help	\$750,000.00	\$850,000.00	\$100,000.00	13.33%	17.80%
6101-02	FICA Employers Contribution	\$162,000.00	\$165,000.00	\$3,000.00	1.85%	3.46%
6101-03	Unemployment Insurance	\$24,000.00	\$25,000.00	\$1,000.00	4.17%	0.52%
6101-04	Retirement Districts Payment	\$150,000.00	\$150,000.00	\$0.00	0.00%	3.14%
6101-08	CalPERS UAL Payment	\$26,000.00	\$54,000.00	\$28,000.00	107.69%	1.13%
6101-05	Group Health Insurance & Wellness Benefits	\$300,000.00	\$315,000.00	\$15,000.00	5.00%	6.60%
	TOTALS	\$2,752,000.00	\$2,899,000.00	\$147,000.00	5.34%	60.72%
<u>Operating & Maintenance Supplies & Expense</u>						
6102-01	Insecticides & Herbicides	\$500,000.00	\$550,000.00	\$50,000.00	10.00%	11.52%
6102-02	Power Spray & Field Equipment	\$30,000.00	\$35,000.00	\$5,000.00	16.67%	0.73%
6102-03	Misc Operating Supplies & Expense	\$7,000.00	\$10,000.00	\$3,000.00	42.86%	0.21%
6102-04	Fish Program	\$10,000.00	\$10,000.00	\$0.00	0.00%	0.21%
6102-05	Building & Ground Maintenance	\$30,000.00	\$45,000.00	\$15,000.00	50.00%	0.94%
6102-06	Airplane Expense	\$1,000.00	\$1,000.00	\$0.00	0.00%	0.02%
6102-07	Pre-Employment & Misc. Expenses	\$9,000.00	\$10,000.00	\$1,000.00	11.11%	0.21%
	TOTALS	\$587,000.00	\$661,000.00	\$74,000.00	12.61%	13.85%
<u>Motor Vehicle Supplies & Expense</u>						
6103-01	Fuel & Lubricants	\$180,000.00	\$195,000.00	\$15,000.00	8.33%	4.08%
6103-02	Repairs & Shop Tools	\$45,000.00	\$45,000.00	\$0.00	0.00%	0.94%
6103-03	Tires & Batteries	\$15,000.00	\$20,000.00	\$5,000.00	33.33%	0.42%
	TOTALS	\$240,000.00	\$260,000.00	\$20,000.00	8.33%	5.45%
<u>Utilities & Communication</u>						
6104-01	Heat, Light & Power	\$50,000.00	\$50,000.00	\$0.00	0.00%	1.05%
6104-04	Water, Sewer & Disposal	\$19,000.00	\$26,000.00	\$7,000.00	36.84%	0.54%
6105-01	Telephone & Internet	\$25,000.00	\$30,000.00	\$5,000.00	20.00%	0.63%
6105-02	Cellular phones	\$30,000.00	\$35,000.00	\$5,000.00	16.67%	0.73%
	TOTALS	\$124,000.00	\$141,000.00	\$17,000.00	13.71%	2.95%

**Consolidated Mosquito Abatement District
Proposed Fiscal Year 2025-2026**

Account Number	Account Name	Budget FY 2024 - 2025	Proposed Budget FY 2025 - 2026	Increase (Decrease)	>50% increase Percent Change	Percent of Budget
<u>Office Supplies & Expenses</u>						
6106-02	Postage, Printing & Stationery	\$6,000.00	\$8,000.00	\$2,000.00	33.33%	0.17%
6106-04	Repairs & Maintenance	\$6,000.00	\$8,000.00	\$2,000.00	33.33%	0.17%
6106-05	Misc Office Supplies	\$14,000.00	\$16,000.00	\$2,000.00	14.29%	0.34%
6106-06	Office Equipment & Furniture	\$10,000.00	\$15,000.00	\$5,000.00	50.00%	0.31%
	TOTALS	\$36,000.00	\$47,000.00	\$11,000.00	30.56%	0.98%
<u>Insurance</u>						
6107-01	Liability, Property & Auto	\$125,000.00	\$120,000.00	(\$5,000.00)	-4.00%	2.51%
6107-02	Workers Compensation	\$80,000.00	\$78,000.00	(\$2,000.00)	-2.50%	1.63%
	TOTALS	\$205,000.00	\$198,000.00	(\$7,000.00)	-3.41%	4.15%
<u>Travel & Subsistence Expenses</u>						
6108-01	Meetings & Travel Allowance	\$75,000.00	\$105,000.00	\$30,000.00	40.00%	2.20%
6108-03	Meal Allowance	\$5,000.00	\$5,000.00	\$0.00	0.00%	0.10%
	TOTALS	\$80,000.00	\$110,000.00	\$30,000.00	37.50%	2.30%
<u>Miscellaneous Expenditures</u>						
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$2,000.00	\$0.00	0.00%	0.04%
6109-02	Dues, Subscriptions and Fees	\$30,000.00	\$42,000.00	\$12,000.00	40.00%	0.88%
6109-03	Education & Publicity	\$35,000.00	\$37,000.00	\$2,000.00	5.71%	0.78%
6109-04	Accounting	\$15,000.00	\$30,000.00	\$15,000.00	100.00%	0.63%
6109-05	Legal	\$12,000.00	\$12,000.00	\$0.00	0.00%	0.25%
6109-06	County Service Charge	\$65,000.00	\$85,000.00	\$20,000.00	30.77%	1.78%
6109-07	Uniforms, Safety Apparel & Equipment	\$25,000.00	\$30,000.00	\$5,000.00	20.00%	0.63%
6109-08	Surveillance & Research	\$70,000.00	\$100,000.00	\$30,000.00	42.86%	2.09%
6109-09	Other Miscellaneous Expenditures	\$18,000.00	\$25,000.00	\$7,000.00	38.89%	0.52%
6109-10	GIS & GPS	\$72,000.00	\$95,000.00	\$23,000.00	31.94%	1.99%
	TOTALS	\$344,000.00	\$458,000.00	\$114,000.00	33.14%	9.59%
Total Operational Expenses		\$4,368,000.00	\$4,774,000.00	\$406,000.00	9.29%	100.00%

**Consolidated Mosquito Abatement District
Proposed Fiscal Year 2025-2026**

Account Number	Account Name	Budget FY 2024 - 2025	Proposed Budget FY 2025 - 2026	Increase (Decrease)	>50% increase Percent Change	Percent of Budget
Capital Outlay						
6110-01	Office & Lab Furniture & Equipment	\$25,000.00	\$25,000.00	\$0.00	0.00%	
6110-02	Auto Equipment	\$350,000.00	\$300,000.00	(\$50,000.00)	-14.29%	
6110-03	Shop Equipment	\$15,000.00	\$15,000.00	\$0.00	0.00%	
6110-04	Field Equipment	\$150,000.00	\$150,000.00	\$0.00	0.00%	
6110-05	Building & Ground Improvement	\$700,000.00	\$150,000.00	(\$550,000.00)	-78.57%	
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$290,000.00	\$0.00	0.00%	
Total Capital Outlay Expenditures		\$1,530,000.00	\$930,000.00	(\$600,000.00)	-39.22%	
Total Operational & Capital Outlay Expenditures		\$5,898,000.00	\$5,704,000.00	(\$194,000.00)	-3.29%	
Reserves						
Account Number	Account Name	Budget FY 2024 - 2025	Proposed Budget FY 2025 - 2026	Increase (Decrease)	>50% increase Percent Change	Percent of Budget
Special Projects Reserve		\$150,000.00	\$150,000.00	\$0.00	0.00%	
MVCAC SSJVR Mutual Aid Reserve		\$100,000.00	\$100,000.00	\$0.00		
Contingency Reserve		\$1,000,000.00	\$500,000.00	(\$500,000.00)	-50.00%	
Building Reserve		\$2,000,000.00	\$2,000,000.00	\$0.00	0.00%	
Equipment Reserve		\$500,000.00	\$500,000.00	\$0.00	0.00%	
General Reserve		\$3,208,000.00	\$5,655,000.00	\$2,447,000.00	76.28%	
Total Reserves		\$6,958,000.00	\$8,905,000.00	\$1,947,000.00	27.98%	
Total Budget & Reserves		\$12,856,000.00	\$14,609,000.00	\$1,753,000.00	13.64%	

Consolidated Mosquito Abatement District

Fiscal Year 2025 – 2026 Proposed Budget

Line Item Explanation and Justification

Salaries, Wages & Employee Benefits

6101-01 Salaried Wages & Trustee Allowance: This category funds wages for 13 regular employees that are paid on a monthly salary basis. There are sufficient monies for classification adjustments, normal step, and merit increases. It also funds the trustee allowance in lieu of travel expenses to attend monthly meetings.

6101-06 Wages and Extra Help: This category funds temporary, seasonal, and special project employees paid at hourly rates, including those who are PERS eligible, and for extra help. Sufficient monies are allocated at maximum allowable yearly hours based on job classification, including step advances.

6101-02 FICA Employer's Contribution: This category funds the District's portion for federal Social Security and Medicare payments for employees and trustees. The employee pays one-half and the employer pays one-half, with the District's portion at a combined 0.0765 of payroll for SS and Medicare.

6101-03 Unemployment Insurance: SUTA is paid at a rate of 0.062 of the first \$7,000 of annual earnings of each employee.

6101-04 Retirement District's Payment: Those employees eligible and required to participate in the District's CalPERS retirement plan pay the employee's portion at a rate of 0.07 (0.0775 for PEPRAs employees) of earnings, and the District's payment rate is at 0.1019 (0.0796 for PEPRAs) for the current fiscal year.

6101-05 Group Health Insurance & Wellness Benefits: The District's health insurance plan is available to regular employees and provides employee and dependent coverage for medical, prescription, dental, and vision, through an HSA medical and RX plan and Kaiser HMO 20. Sufficient monies are allocated for current employee coverages, with additional monies available for a moderate premium increase in January 2026. This category also covers Employee Assistance Programs (EAP).

6101-08 CalPERS UAL Payment: This category covers any unfunded liability payments made to pay down the District's unfunded liability associated with the retirement plan.

Operating & Maintenance Supplies & Expense

6102-01 Insecticides & Herbicides: This category funds purchases of chemical and biological mosquito control agents, herbicides used for mosquito control activities, and materials used in insecticide formulations.

6102-02 Power Spray & Field Equipment: Non-capital outlay purchases of spray and field equipment, parts, and repairs are included in this category.

6102-03 Misc. Operating Supplies & Expense: This category funds purchases including janitorial supplies, facilities maintenance equipment, fabrication materials, and other miscellaneous supplies and equipment, and repair work.

6102-04 Fish Program: This category provides funds for the purchase of supplies, non-capital outlay equipment, and maintenance of the District's mosquitofish program.

6102-05 Building & Ground Maintenance: This category funds non-capital outlay repairs and improvements to the District's facilities, and service and maintenance of equipment.

6102-06 Airplane Expense: This category funds expenses from contracts with other MAD's and private contractors for aerial applications of insecticides.

6102-07 Pre-employment & Misc. Expenses: This category covers pre-placement physical examinations, drug screens, background checks, respirator use evaluations, and other miscellaneous pre-employment screening expenses.

Motor Vehicle Supplies & Expense

6103-01 Fuel & Lubricants: Monies in this category are for the purchase of motor vehicle fuel and lubricants, including motor oil.

6103-02 Repairs & Shop Tools: Monies in this line item are available for vehicle repair costs, both in-house and sent to shops, and purchase of shop tools and non-capital outlay equipment.

6103-03 Tires & Batteries: Monies in this category are available for tire and battery purchases.

Utilities & Communications

6104-01 Heat, Light & Power: This category funds payment of electricity and gas service to the new District headquarters facility and satellite depot facilities.

6104-04 Water, Sewer & Disposal: Monies in this category are available for payment of water, sewer, and garbage disposal services at all facilities.

6105-01 Telephone: Funds in this category provide for wired telephone service at all facilities and include monies to provide connectivity for electronic data transmission.

6105-02 Cellular phones: This category funds costs involved with cell phone service, including a limited number of data plans, to provide communication between employees, supervisors and office staff.

Office Supplies & Expense

6106-02 Postage, Printing & Stationery: Funds are available for the purchase of postage, bulk mailings, paper supplies, printing pamphlets and outreach materials and associated printing costs.

6106-04 Repairs & Maintenance: Monies in this line item are available for the repair and maintenance of office equipment, such as the copier, computers and fax machine.

6106-05 Misc. Office Supplies: This category funds purchases of paper, print cartridges, computer supplies and programs and other miscellaneous office supplies.

6106-06 Office Equipment & Furniture: Non-capital outlay purchases of office equipment, including computers, printers and furniture, are funded in this line item.

Insurance

6107-01 Liability, Property & Auto: This category funds payments to Vector Control Joint Powers Agency (VCJPA) for the District's costs of programs for liability, property and automobile insurance, other misc. insurance and administration costs.

6107-02 Worker's Compensation: This category funds the District's costs for the worker's compensation insurance program through the VCJPA.

Travel & Subsistence Expense

6108-01 Meetings & Travel Allowance: This category funds travel expenses, including transportation, lodging, meals and incidentals and associated expenses, for the Manager, trustees and select staff to attend authorized meetings, such as those of the AMCA, SOVE and MVCAC; related travel.

6108-03 Meal Allowance: This category funds meal costs incurred during meetings, training and other District business not paid for in other line items.

Miscellaneous Expenditures

6109-02 Dues, Subscriptions & Fees: This category funds MVCAC corporate membership dues, AMCA sustaining membership dues, SOVE sustaining membership dues, CSDA membership dues and other approved association membership dues; other association membership dues for the Manager; and other miscellaneous dues and subscriptions. The category includes funds for regulatory fees and other fees and charges, including a fee charged for the MVCAC NPDES Coalition, fees charged by CA Dept of Fish & Wildlife and for Hazardous Materials Business Plan fees.

6109-03 Education & Publicity: This category funds programs for the education of staff; and for materials, apparel and promotional items for public awareness, information and education programs and activities; as well as publications and publicity campaigns, including advertisements and social media campaigns.

6109-04 Accounting: This category funds accounting and auditing services, specifically the annual District audit.

6109-05 Legal: This category funds the services of the District's legal counsel, when required by the Manager or the Board.

6109-07 Uniforms, Safety Apparel & Equipment: Uniforms and apparel worn by employees and equipment and apparel required for safety and protection are paid for from monies in this account.

6109-08 Surveillance & Research: This category funds the District's mosquito and mosquito-borne disease surveillance programs, including costs for equipment, supplies and testing; and monies for research projects by District staff as well as grant monies and monetary support approved to fund extramural research projects, experiments and studies, such as those undertaken by University of California researchers.

6109-09 Other Miscellaneous Expenditures: This category provides monies for expenditures on programs or costs not provided within other line items, such as costs involved with preparations and expenditures involved with employee or trustee acknowledgment/recognition.

6109-10 GIS & GPS: This line item category funds the District's Geographic Information System (GIS) program of data collection, source mapping, and vehicle tracking; decision information system platforms; and ground, aerial, and satellite electronic and photographic surveillance and mapping; as well as associated equipment, hardware and software needs, and other related costs and expenses.

Capital Outlay

6110-01 Office & Lab Furniture & Equipment: This category funds capital purchases of office and laboratory equipment and furniture.

6110-02 Auto Equipment: Purchases of automotive vehicles are made with funds in this account line item.

6110-03 Shop Equipment: This category funds capital purchases of equipment used for maintenance or repairs of District vehicles, property or facilities.

6110-04 Field Equipment: This category funds capital purchases of equipment used for field operations.

6110-05 Building & Ground Improvements: This category funds capital outlay for purchase of real property, for purchase, development, construction or improvement of buildings properties and other facilities, and for all costs associated with such activities.

6110-06 Loan & Lease Purchase Payments: This category funds payments made on capital loans and lease purchase agreements, including mortgage and principle debt payments and interest charges.

Reserves

Special Projects Reserve: These monies are reserved for Special Projects and research projects, and for other authorized special expense needs of the District.

MVCAC SSJVR Mutual Aid Reserve: These monies are reserved to be made available to other Districts in the Mosquito and Vector Control Association South San Joaquin Valley Region at request in accordance with the MVCAC SSJVR Mutual Aid Agreement.

Contingency Reserve: These monies are reserved for unexpected expenses including those caused by liabilities, emergencies or unfunded liabilities that are not funded in the operating budget.

Building Reserve: These monies are reserved for the future expansion of District facilities, construction projects on District property, and loan and lease repayment.

Equipment Reserve: These monies are reserved for unanticipated purchases of office, laboratory, auto, shop, and field equipment not funded in the operating budget.

General Reserve: These monies are reserved for general operating expenses and for other unanticipated expenses and serve as a source of carryover monies to cover expenses through mid-year until tax revenues are appropriated and received.