

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648

559-896-1085 | www.mosquitobuzz.net

Board of Trustees Special Meeting

Monday, June 5, 2023

6:00PM

AGENDA

1. **Roll Call:**
Budget Committee members are Pete Esraelian, Tokuo Fukuda, Mary Anne Hill, Charles Lockhart, and President Bruce Taylor.
2. **Introduction of Visitors:**
The public may address the Board on each agenda item during consideration of that item.
3. **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 the policy of the Board not to answer any questions impromptu.
4. **Request from CMAD Employee Association:**
A letter from the CMAD Employees Association will be submitted to the Budget Committee regarding wages and benefits.
5. **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.
6. **Proposed Fiscal Year 2023 – 2024 Budget:**
The Committee will consider the funds available to finance the budget and the proposed FY 2023 – 2024 budget and will make a recommendation to the full Board.

7. **Adjournment:**

AGENDA ITEM 5: Salaries, Wages and Benefits for District Employees

Background:

As part of the process of developing the Budget for Fiscal Year 2023 - 2024, the Budget Committee and Board will consider a request and recommendation to increase the salaries and wages of regular and seasonal employees. The District Employees Association has submitted a letter requesting a 5% increase in salaries for regular employees. The Manager recommends the 5% COLA in addition to salary adjustments to the following positions; Area Supervisor, Mechanic, and Data Management Associate. The adjustments requested would be commensurate with the level of expertise, experience, and value these positions bring to the District.

Several attachments are included to provide additional background and justification for proposed adjustments to the Basic Salary and Wage Plan and position classification schedules.

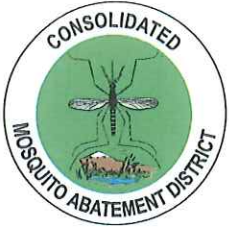
The Consumer Price Index (CPI) for March 2023 has been included, which shows the annual change for All Urban Consumers in West - Size B/C is 5 percent.

Also attached are the Schedule (Statement) of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual for the years ending June 30, 2021 and June 30, 2022, from the audit reports for the fiscal years 2020 -2021 and 2021 - 2022. Both years show healthy increases in the District's actual Fund Balance from the beginning of the year to the end of the year. FY 2020 - 2021 showed a change from \$5,976,322 at the beginning of the year to \$7,002,215 at the end of the year; and for FY 2021 – 2022, a change from \$ 7,002,215 to \$ 8,244,593. These amounts show strong increases of District revenues above expenses on an annual basis. The funds available to finance the proposed 2023 - 2024 Budget are \$13,217,000, compared to \$11,474,000 for the current 2022- 2023 Budget. Further the Total Operational Expenditures of the proposed Budget (\$4,339,000) is below the Estimated Income for FY 2022 - 2023 (\$4,501,572).

The Basic Salary and Wage Plan, showing current salaries and wages by step and with proposed salaries and wages (in red 5%, blue 5% +adj), is attached. The proposed fiscal year 2023 - 2024 Budget has sufficient monies to provide for requested increases in salaries and wages.

Action requested:

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



Consolidated Mosquito Abatement District

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Date: May 31, 2023

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 has elected to respectfully request the Board consider a 5% increase in salaries for District employees for the 2023 – 2024 fiscal year, based on the March 2023, Consumer Price Index and is consistent with similar actions taken by neighboring districts.

We would also like to request an increase for all seasonal employees. The District relies on hiring at least 25 seasonal employees each year, which is more than 2/3 of our workforce and with limited additional benefits available to seasonal staff a competitive and reasonable wage ensures that the District can find and retain quality staff to meet the workload the mosquito season demands year after year.

The Employees Association wishes to extend our sincere gratitude to the Board for your thoughtful consideration and for its past and continued support of our needs, we look forward to another successful season.

Sincerely,

Devon Cornel
Rural Program Coordinator

Gha Vang
Area Supervisor

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE March 2023

(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	
	Mar 2022	Feb 2023	Mar 2023	Feb 2023	Mar 2023	Mar 2023	Mar 2022	Feb 2023	Mar 2023	Feb 2023	Mar 2023	Mar 2023
U. S. City Average.....	287.504	300.840	301.836	6.0	5.0	0.3	283.176	295.057	296.021	5.8	4.5	0.3
West.....	305.082	319.130	320.715	6.0	5.1	0.5	298.396	311.086	312.556	5.9	4.7	0.5
West – Size Class A ¹	313.718	328.569	329.536	6.2	5.0	0.3	305.249	317.510	318.259	5.8	4.3	0.2
West – Size Class B/C ²	178.019	185.968	187.301	5.7	5.2	0.7	179.210	187.224	188.621	5.9	5.3	0.7
Mountain ³	120.670	126.934	127.950	6.7	6.0	0.8	121.928	128.254	129.321	6.9	6.1	0.8
Pacific ³	117.774	122.935	123.395	5.7	4.8	0.4	119.079	123.758	124.189	5.5	4.3	0.3
Los Angeles-Long Beach-Anaheim, CA.....	306.679	317.571	317.873	5.1	3.7	0.1	297.870	306.444	306.331	4.7	2.8	0.0
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2022	Jan 2023	Mar 2023	Jan 2023	Mar 2023	Mar 2023	Mar 2022	Jan 2023	Mar 2023	Jan 2023	Mar 2023	Mar 2023
Riverside-San Bernardino-Ontario, CA ³	122.127	127.683	127.707	7.3	4.6	0.0	122.861	127.936	128.027	7.0	4.2	0.1
San Diego-Carlsbad, CA.....	339.852	354.453	358.026	6.4	5.3	1.0	324.430	336.315	339.498	6.1	4.6	0.9
Urban Hawaii.....	312.158	320.790	322.608	5.2	3.3	0.6	309.323	320.135	321.671	5.6	4.0	0.5
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Feb 2022	Dec 2022	Feb 2023	Dec 2022	Feb 2023	Feb 2023	Feb 2022	Dec 2022	Feb 2023	Dec 2022	Feb 2023	Feb 2023
Phoenix-Mesa-Scottsdale, AZ ⁴	163.261	175.019	177.118	9.5	8.5	1.2	162.418	174.903	177.059	9.7	9.0	1.2
San Francisco-Oakland-Hayward, CA.....	320.195	331.222	337.173	4.9	5.3	1.8	316.463	326.465	331.875	4.6	4.9	1.7
Seattle-Tacoma-Bellevue, WA.....	310.078	330.489	334.987	8.4	8.0	1.4	305.702	324.906	328.615	7.9	7.5	1.1
Urban Alaska.....	246.369	256.634	256.856	5.4	4.3	0.1	246.084	255.001	254.887	4.7	3.6	0.0

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 April 12, 2023. The next release date is scheduled for May 10, 2023. 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, 2021

	Budgeted Amounts		Actual	Variance Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Property taxes	\$3,617,145	\$3,736,517	\$4,018,788	\$ 282,271
Intergovernmental	88,012	88,012	151,506	63,494
Charges for services	10,000	10,000	6,175	(3,825)
Insurance recoveries and adjustments			73,560	73,560
Use of money and property	25,000	25,000	96,742	71,742
Other			85	85
Total Revenues	<u>3,740,157</u>	<u>3,859,529</u>	<u>4,346,856</u>	<u>487,327</u>
EXPENDITURES				
Current:				
Salaries and wages	1,665,000	1,665,000	1,482,149	182,851
Employee benefits	542,000	1,043,147	920,984	122,163
Supplies and maintenance	521,000	521,000	394,803	126,197
Motor vehicles	239,000	239,000	122,814	116,186
Insurance	154,000	154,000	186,425	(32,425)
Surveillance and research	65,000	65,000	46,658	18,342
GIS & GPS	80,000	80,000	51,435	28,565
County service charge			56,780	(56,780)
Utilities	68,000	68,000	42,400	25,600
Communications	46,000	46,000	41,095	4,905
Rent	5,000	5,000		5,000
Travel and subsistence	73,000	73,000	4,930	68,070
Dues and subscriptions	30,000	30,000	20,188	9,812
Office supplies	40,000	40,000	20,593	19,407
Uniforms	23,000	23,000	22,755	245
Legal and accounting	17,000	17,000	7,722	9,278
Education and publicity	30,000	30,000	7,841	22,159
Disposition of capital asset			15,022	(15,022)
Capital outlay	185,000	335,000	200,625	134,375
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>4,073,000</u>	<u>4,724,147</u>	<u>3,932,810</u>	<u>791,337</u>
Net Change in Fund Balance	(332,843)	(864,618)	414,046	1,278,664
Fund Balance, Beginning of Year	5,976,322	5,976,322	5,976,322	
Prior Period Adjustments	<u>611,847</u>	<u>611,847</u>	<u>611,847</u>	
Fund Balance, End of Year	<u>\$6,255,326</u>	<u>\$5,723,551</u>	<u>\$7,002,215</u>	<u>\$1,278,664</u>

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGE
IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget- Positive (Negative)</u>
REVENUES				
Property taxes	\$3,795,447	\$3,795,447	\$4,218,096	\$ 422,649
Intergovernmental	91,412	91,412	185,271	93,859
Charges for services	10,000	10,000	9,963	(37)
Use of money and property	25,000	25,000	(237,123)	(262,123)
Insurance recoveries and adjustments			46,578	46,578
Other			<u>11,304</u>	<u>11,304</u>
Total Revenues	<u>3,921,859</u>	<u>3,921,859</u>	<u>4,234,089</u>	<u>312,230</u>
EXPENDITURES				
Current:				
Salaries and wages	1,765,000	1,765,000	1,546,628	218,372
Employee benefits	597,000	597,000	445,321	151,679
Supplies and maintenance	484,000	484,000	336,147	147,853
Motor vehicles	207,000	207,000	144,445	62,555
Insurance	163,000	163,000	152,568	10,432
Surveillance and research	50,000	50,000	29,060	20,940
GIS & GPS	60,000	60,000	48,744	11,256
County service charge		51,000	60,739	(9,739)
Utilities	58,000	58,000	45,651	12,349
Communications	44,000	55,000	44,854	10,146
Rent	2,000	2,000		2,000
Travel and subsistence	56,000	56,000	36,023	19,977
Dues and subscriptions	28,000	28,000	21,391	6,609
Office supplies	33,000	33,000	16,690	16,310
Uniforms	30,000	30,000	21,183	8,817
Legal and accounting	28,000	28,000	18,301	9,699
Education and publicity	30,000	30,000	13,213	16,787
Capital outlay	395,000	420,000	5,106	414,894
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>4,320,000</u>	<u>4,407,000</u>	<u>3,273,655</u>	<u>1,133,345</u>
Excess of revenues over expenditures	(398,141)	(485,141)	960,434	1,445,575
OTHER FINANCING SOURCES				
Sale of capital assets			246,303	246,303
Insurance proceeds			<u>35,641</u>	<u>35,641</u>
Total Other Financing Sources			<u>281,944</u>	<u>281,944</u>
Net change in fund balance	(398,141)	(485,141)	1,242,378	1,727,519
Fund Balance, Beginning of Year	<u>7,002,215</u>	<u>7,002,215</u>	<u>7,002,215</u>	
Fund Balance, End of Year	<u>\$6,604,074</u>	<u>\$6,517,074</u>	<u>\$8,244,593</u>	<u>\$1,727,519</u>

Effective July 1, 2023
Proposed increase of 5% salary \$1.00 or \$.50 per hour

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 biennially and/or at the discretion of the Manager.

Position Classification	Step 1	Step 2	Step 3	Step 4	Step 5
Science Education Coordinator	\$7,406 \$7,776	\$7,776 \$8,165	\$8,166 \$8,574	\$8,574 \$9,003	\$9,003 \$9,453
Urban Program Coordinator	\$6,905 \$7,250	\$7,249 \$7,611	\$7,615 \$7,996		
Rural Program Coordinator	\$6,905 \$7,250	\$7,249 \$7,611	\$7,615 \$7,996		
Office Administrator	\$6,214 \$6,525	\$6,525 \$6,851	\$6,851 \$7,194	\$7,194 \$7,554	\$7,553 \$7,931
Vector Biologist	\$5,920 \$6,216	\$6,214 \$6,525	\$6,525 \$6,851	\$6,850 \$7,193	\$7,194 \$7,554
Area Supervisor	\$5,250	\$5,488	\$5,714	\$5,950	\$6,214
5%	\$5,513	\$5,762	\$6,000	\$6,248	\$6,525
5% + 7% adjustment	\$5,880	\$6,147	\$6,400	\$6,664	\$6,960
Mechanic	\$5,250	\$5,488	\$5,715	\$5,950	\$6,214
5%	\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
5% + 7% adjustment	\$5,880	\$6,147	\$6,401	\$6,664	\$6,960
Associate Biologist	\$5,250 \$5,513	\$5,488 \$5,762	\$5,715 \$6,001	\$5,950 \$6,248	\$6,214 \$6,525
GIS Coordinator	\$5,250 \$5,513	\$5,488 \$5,762	\$5,715 \$6,001	\$5,950 \$6,248	\$6,214 \$6,525
Data Management Associate	\$4,835	\$5,027	\$5,228	\$5,435	\$5,655
5%	\$5,077	\$5,278	\$5,489	\$5,707	\$5,938
5% + 9%* adjustment	\$5,513	\$5,762	\$6,001	\$6,248	\$6,525

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>	
Seasonal Tech I						
Surveillance Assistant I						
Outreach Assistant I						
Office Aide I						
	current	\$17.50	\$18.00	\$18.50	\$19.00	
		\$18.00	\$18.50	\$19.00	\$19.50	
		\$18.50	\$19.00	\$19.50	\$20.00	
<u>Level II</u>		<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	
Seasonal Tech II						
Surveillance Assistant II						
Outreach Assistant II						
Office Aide II						
	current	\$19.50	\$20.00	\$20.50	\$21.00	
		\$20.00	\$20.50	\$21.00	\$21.50	
		\$20.50	\$21.00	\$21.50	\$22.00	
<u>Level III</u>						
Seasonal Tech III						
	current	\$24.50	\$25.50	\$26.50	\$27.50	\$28.50
		\$25.00	\$26.00	\$27.00	\$28.00	\$29.00
		\$25.50	\$26.50	\$27.50	\$28.50	\$29.50
Clerical Assistant						
	current	\$23.50	\$24.50	\$25.50	\$26.50	\$27.50
		\$24.00	\$25.00	\$26.00	\$27.00	\$28.00
		\$24.50	\$25.50	\$26.50	\$27.50	\$28.50
		<u>Step Increments</u>				
		<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
Special Project						
		\$17.50	\$18.00	\$18.50	\$19.00	\$19.50
		\$18.00	\$18.50	\$19.00	\$19.50	\$20.00
		\$18.50	\$19.00	\$19.50	\$20.00	\$20.50

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, as follows:

(a) Regular employees hired before January 16, 2018 will be provided Tier 1 coverage, to include employee, spouse and qualified dependents, fully paid by District;

(b) Regular and probationary employees hired after January 16, 2018 will be provided Tier 1 coverage, to include employee, spouse and qualified dependents, with District payments capped at \$1,250 per month for premiums and at \$4,500 for annual HSA (Health Savings Account) allowance.

(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

Effective July 1, 2023

Manager Monthly Salary

\$12,083

Consolidated Mosquito Abatement District Estimated Income for Fiscal Year 2023 - 2024 (From Schedule of Levies 2022/2023)		
	District Levies	District Levies minus County Admin Cost
Current secured	\$4,294,408.00	\$4,294,408.00
Unitary secured	\$143,519.00	\$143,519.00
Administration costs		-\$62,204.00
Redevelopment contribution	-\$278,975.00	-\$278,975.00
	\$4,158,952.00	\$4,096,748.00
Current unsecured	\$210,142.00	\$210,142.00
	\$4,369,094.00	\$4,306,890.00
Homeowners	\$28,126.00	\$28,126.00
Redevelopment return	\$81,556.00	\$81,556.00
	\$4,478,776.00	\$4,416,572.00
Interest income	\$80,000.00	\$80,000.00
Service charges	\$5,000.00	\$5,000.00
Total Estimated 2023 - 2024 Income	\$4,563,776.00	\$4,501,572.00

Consolidated Mosquito Abatement District
Funds Available to Finance the 2023 – 2024 Budget

Cash on Hand, March 31, 2023	\$7,864,000
Estimated Income for April, May & June	<u>\$1,900,000</u>
Sub-Total	\$9,764,000
Estimated Expenses for April, May & June	<u>(\$1,048,000)</u>
Estimated Cash Carry-Over, June 30, 2023	\$8,716,000
Estimated Income for Fiscal Year 2023 – 2024	<u>\$4,501,000</u>
Estimated Funds Available for Fiscal Year 2023 – 2024	\$13,217,000

Account Number	Account Name	Budget FY 2022 - 2023	Proposed	Increase (Decrease)
			Budget FY 2023 - 2024	
Salaries, Wages & Employee Benefits				
6101-01	Salaried Wages & Trustee Allowance	\$1,274,000.00	\$1,340,000.00	\$ 66,000.00
6101-06	Hourly Wages & Extra Help	\$665,000.00	\$695,000.00	\$ 30,000.00
6101-02	FICA Employers Contribution	\$150,000.00	\$160,000.00	\$ 10,000.00
6101-03	Unemployment Insurance	\$24,000.00	\$24,000.00	\$ -
6101-04	Retirement Districts Payment	\$150,000.00	\$150,000.00	\$ -
6101-05	Group Health Insurance	\$300,000.00	\$300,000.00	\$ -
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$8,000.00	\$ -
	TOTALS	\$2,571,000.00	\$2,677,000.00	\$ 106,000.00
Operating & Maintenance Supplies & Expense				
6102-01	Insecticides & Herbicides	\$400,000.00	\$500,000.00	\$ 100,000.00
6102-02	Power Spray & Field Equipment	\$25,000.00	\$25,000.00	\$ -
6102-03	Misc Operating Supplies & Expense	\$6,000.00	\$5,000.00	\$ (1,000.00)
6102-04	Fish Program	\$10,000.00	\$25,000.00	\$ 15,000.00
6102-05	Building & Ground Maintenance	\$40,000.00	\$30,000.00	\$ (10,000.00)
6102-06	Airplane Expense	\$3,000.00	\$50,000.00	\$ 47,000.00
	TOTALS	\$484,000.00	\$635,000.00	\$ 151,000.00
Motor Vehicle Supplies & Expense				
6103-01	Fuel & Lubricants	\$180,000.00	\$180,000.00	\$ -
6103-02	Repairs & Shop Tools	\$45,000.00	\$45,000.00	\$ -
6103-03	Tires & Batteries	\$12,000.00	\$12,000.00	\$ -
	TOTALS	\$237,000.00	\$237,000.00	\$ -
Utilities & Communication				
6104-01	Heat, Light & Power	\$40,000.00	\$40,000.00	\$ -
6104-04	Water, Sewer & Disposal	\$18,000.00	\$18,000.00	\$ -
6105-01	Telephone	\$25,000.00	\$25,000.00	\$ -
6105-02	Cellular phones	\$30,000.00	\$30,000.00	\$ -
	TOTALS	\$113,000.00	\$113,000.00	\$ -
Office Supplies & Expenses				
6106-02	Postage, Printing & Stationery	\$6,000.00	\$6,000.00	\$ -
6106-04	Repairs & Maintenance	\$6,000.00	\$6,000.00	\$ -
6106-05	Misc Office Supplies	\$13,000.00	\$13,000.00	\$ -
6106-06	Office Equipment & Furniture	\$12,000.00	\$10,000.00	\$ (2,000.00)
	TOTALS	\$37,000.00	\$35,000.00	\$ (2,000.00)
Insurance				
6107-01	Liability, Property & Auto	\$98,000.00	\$128,000.00	\$ 30,000.00
6107-02	Workers Compensation	\$70,000.00	\$ 80,000.00	\$ 10,000.00
	TOTALS	\$168,000.00	\$208,000.00	\$ 40,000.00

Account Number	Account Name	Budget FY 2022 - 2023	Proposed	
			Budget FY 2023 - 2024	Increase (Decrease)
Travel & Subsistence Expenses				
6108-01	Meetings & Travel Allowance	\$75,000.00	\$75,000.00	\$ -
6108-02	Trustee Expenses	\$1,000.00	\$1,000.00	\$ -
6108-03	Meal Allowance	\$8,000.00	\$8,000.00	\$ -
	TOTALS	\$84,000.00	\$84,000.00	\$ -
Miscellaneous Expenditures				
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$2,000.00	\$ -
6109-02	Dues, Subscriptions and Fees	\$28,000.00	\$32,000.00	\$ 4,000.00
6109-03	Education & Publicity	\$30,000.00	\$30,000.00	\$ -
6109-04	Accounting	\$14,000.00	\$14,000.00	\$ -
6109-05	Legal	\$10,000.00	\$12,000.00	\$ 2,000.00
6109-06	County Service Charge	\$55,000.00	\$63,000.00	\$ 8,000.00
6109-07	Uniforms, Safety Apparel & Equipme	\$30,000.00	\$32,000.00	\$ 2,000.00
6109-08	Surveillance & Research	\$50,000.00	\$65,000.00	\$ 15,000.00
6109-09	Other Miscellaneous Expenditures	\$15,000.00	\$18,000.00	\$ 3,000.00
6109-10	GIS & GPS	\$65,000.00	\$82,000.00	\$ 17,000.00
	TOTALS	\$299,000.00	\$350,000.00	\$ 51,000.00
Total Operational Expenses		\$3,993,000.00	\$4,339,000.00	\$ 346,000.00
Capital Outlay				
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$15,000.00	\$ -
6110-02	Auto Equipment	\$300,000.00	\$500,000.00	\$ 200,000.00
6110-03	Shop Equipment	\$10,000.00	\$10,000.00	\$ -
6110-04	Field Equipment	\$50,000.00	\$150,000.00	\$ 100,000.00
6110-05	Building & Ground Improvement	\$50,000.00	\$1,500,000.00	\$ 1,450,000.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$290,000.00	\$ -
Total Capital Outlay Expenditures		\$715,000.00	\$2,465,000.00	\$ 1,750,000.00
Total Operational & Capital Outlay Expenditures		\$4,708,000.00	\$6,804,000.00	\$ 2,096,000.00
Special Projects Reserve		\$250,000.00	\$250,000.00	\$ -
Contingency Reserve		\$500,000.00	\$500,000.00	\$ -
Building Reserve		\$2,000,000.00	\$2,000,000.00	\$ -
Equipment Reserve		\$600,000.00	\$500,000.00	\$ (100,000.00)
General Reserve		\$3,416,000.00	\$3,163,000.00	\$ (253,000.00)
Total Reserves		\$6,766,000.00	\$6,413,000.00	\$ (353,000.00)
Total Budget & Reserves		\$11,474,000.00	\$13,217,000.00	\$ 1,743,000.00

Consolidated Mosquito Abatement District

Fiscal Year 2023 – 2024 Proposed Budget

Line Item Explanation and Justification

Salaries, Wages & Employee Benefits

6101-01 Salaried Wages & Trustee Allowance: This category funds wages for 14 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 for 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 that are PERS eligible, and for extra help. Sufficient monies are allocated at maximum allowable yearly hours based on job classification, includes for 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 (0.062 for PEPRAs employees) of earnings and the District's payment rate is at 0.101 (0.0768 for PEPRAs) for current fiscal year. Line item is also used for unfunded liability payments.

6101-05 Group Health Insurance: 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 and a self-insured JPA for dental and vision. Sufficient monies are allocated for current employee coverages, with additional monies available for a moderate premium increase in January 2024.

6101-07 Pre-employment & Misc. Expenses: This category covers pre-placement physical examinations, drug screens, background checks, respirator use evaluations and other miscellaneous employment expenses.

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 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.

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.

6108-02 Trustee Expenses: This category funds payment to trustees for actual and necessary traveling and incidental expenses incurred to attend Board meetings. Payment to trustees of an allowance in lieu of expenses is included in the Salaried Wages & Trustee Allowance line item.

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.

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.