

SPECIAL MEETING OF THE BUDGET COMMITTEE

BOARD OF TRUSTEES
CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
13151 E. Industrial Dr., Parlier, CA 93648

TELECONFERENCE DIAL-IN NUMBER
(669)900-9128

- or -

ZOOM VIDEO CONFERENCE
<https://us02web.zoom.us/j/89485901403>

Meeting ID 894 8590 1403

AGENDA

Monday June 6, 2022

6:00 PM

1. **ROLL CALL:**
Budget Committee members are Pete Esraelian, Tokuo Fukuda, Mary Anne Hill, Joe Reyna 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 EMPLOYEES 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 2022 – 2023 BUDGET:**

The Committee will consider the funds available to finance the budget and the proposed FY 2022 – 2023 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 2022 – 2023, 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 an 8.6% increase in salaries for regular employees. 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 April 2022 has been included that shows the annual change for All Urban Consumers in West – Size B/C is 8.6 percent.

Also attached are the Schedule (Statement) of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual for the years ending June 30, 2020 and June 30, 2021, from the audit reports for the fiscal years 2019 – 2020 and 2020 – 2021. 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 2019 – 2020 showed a change from \$5,158,226 at the beginning of the year to \$5,976,322 at the end of the year; and for FY 2020 – 2021 a change from \$5,976,322 to \$7,002,215. These amounts show strong increases of District revenues above expenses on an annual basis. The funds available to finance the proposed 2022 – 2023 Budget are \$11,474,000, compared to \$10,148,000 for the current 2021 – 2022 Budget. Further the Total Operational Expenditures of the proposed Budget (\$3,993,000) is below the Estimated Income for FY 2022 – 2023 (\$4,226,000).

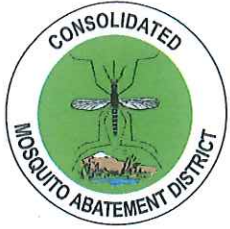
The Basic Salary and Wage Plan, showing current salaries and wages by step and with proposed salaries and wages (in red), is attached. The proposed fiscal year 2022 – 2023 Budget has sufficient monies to provide for requested increases in salaries and wages, and also allows for substantial increases in reserves for necessary capital outlays for building and equipment.

Superintendent of Operations Holeman requested that her position classification not be considered for the 8.6 % COLA and that any adjustment to the salary of the Superintendent of Operations position be lower.

Consideration of wages and benefits for the District Manager position can only be taken at a regular Board meeting and not at the Budget Committee meeting. Therefore, District Manager Mulligan recommends that consideration of any salary adjustments for the District Manager and Superintendent of Operations positions be made during the June 20, 2022 regular meeting of the Board when the Board is scheduled to approve a FY 2022 – 2023 budget.

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: June 6, 2022

To: CMAD Board of Trustees

From: CMAD Employees Association

Subject: Salary Considerations

Members of the Board,

After evaluating the rising cost of living, the Consolidated Mosquito Abatement District Employees Association respectfully requests that the Board consider an 8.6% increase in salaries and wages for District employees for the 2022-2023 fiscal year, based on the April, 2022, Consumer Price Index.

We would also like to request a \$1.50 per hour increase for all seasonal and temporary employees. The District relies on the hiring and or retaining of over 20 seasonal employees. 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 each year.

The Employees Association wishes to extend our sincere gratitude for the thoughtful consideration the Board has always given to our employees and for the generous benefits that are provided to us.

Sincerely,

Jodi Holeman
Superintendent of Operations

Karan Cox
Office Administrator

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE APRIL 2022

(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 2021	Mar 2022	Apr 2022	March 2022	Apr 2022	Apr 2022	Apr 2021	Mar 2022	Apr 2022	Mar 2022	Apr 2022	Apr 2022
U. S. City Average.....	267.054	287.504	289.109	8.5	8.3	0.6	261.237	283.176	284.575	9.4	8.9	0.5
West.....	283.507	305.082	307.145	8.7	8.3	0.7	275.807	298.396	300.350	9.4	8.9	0.7
West – Size Class A ¹	292.049	313.718	315.653	8.4	8.1	0.6	282.854	305.249	306.906	8.9	8.5	0.5
West – Size Class B/C ²	165.088	178.019	179.339	9.0	8.6	0.7	165.227	179.210	180.584	9.8	9.3	0.8
Mountain ³	110.748	120.670	121.551	10.4	9.8	0.7	111.541	121.928	122.867	10.8	10.2	0.8
Pacific ³	109.951	117.774	118.546	8.1	7.8	0.7	110.444	119.079	119.811	8.9	8.5	0.6
Los Angeles-Long Beach-Anaheim, CA.....	285.808	306.679	308.302	8.5	7.9	0.5	277.126	297.870	299.436	8.7	8.1	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 2021	Jan 2022	Mar 2022	Jan 2022	Mar 2022	Mar 2022	Mar 2021	Jan 2022	Mar 2022	Jan 2022	Mar 2022	Mar 2022
Riverside-San Bernardino-Ontario, CA ³	110.981	118.963	122.127	8.6	10.0	2.7	111.823	119.557	122.861	8.5	9.9	2.8
San Diego-Carlsbad, CA.....	315.035	332.990	339.852	8.2	7.9	2.1	298.292	317.043	324.430	8.8	8.8	2.3
Urban Hawaii.....	290.361	304.988	312.158	6.0	7.5	2.4	288.147	303.163	309.323	6.4	7.3	2.0
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Apr 2021	Feb 2022	Apr 2022	Feb 2022	Apr 2022	Apr 2022	Apr 2021	Feb 2022	Apr 2022	Feb 2022	Apr 2022	Apr 2022
Phoenix-Mesa-Scottsdale, AZ ⁴	150.787	163.261	167.396	10.9	11.0	2.5	149.951	162.418	167.209	11.1	11.5	2.9
San Francisco-Oakland-Hayward, CA.....	309.419	320.195	324.878	5.2	5.0	1.5	302.294	316.463	322.021	6.5	6.5	1.8
Seattle-Tacoma-Bellevue, WA.....	290.068	310.078	316.525	8.1	9.1	2.1	286.700	305.702	310.928	8.1	8.5	1.7
Urban Alaska.....	233.519	246.369	251.041	7.4	7.5	1.9	233.438	246.084	251.441	7.4	7.7	2.2

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 11, 2022. The next release date is scheduled for June 10, 2022. For questions, please contact us at BLInfoSF@bls.gov or (415) 625-2270.

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE – BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund			
	Budget		Actual	Variance
	Original	Amended		
Revenue				
Property taxes	\$ 3,439,276	\$ 3,439,276	\$ 3,718,484	\$ 279,208
Grant			443,220	443,220
Intergovernmental	81,865	81,865	213,010	131,145
Interest	50,000	50,000	106,648	56,648
Insurance cooperative proceeds			41,005	41,005
Charges for current services	10,000	10,000	6,097	(3,903)
Proceeds from sale of capital assets			4,725	4,725
Other			314	314
Total revenue	<u>3,581,141</u>	<u>3,581,141</u>	<u>4,533,503</u>	<u>952,362</u>
Expenditures				
Current				
Salaries and wages	1,824,000	1,824,000	1,637,755	186,245
Employee benefits	477,000	603,000	519,525	83,475
Supplies and maintenance	413,000	458,000	445,923	12,077
Motor vehicles	312,000	312,000	163,088	148,912
Insurance	133,000	133,000	129,738	3,262
Surveillance and research	135,000	145,000	86,363	58,637
County service charge	45,000	45,000	50,628	(5,628)
Utilities	63,000	68,000	46,109	21,891
Communications	40,000	46,000	43,244	2,756
Rent	61,000	61,000	41,822	19,178
Travel and subsistence	78,000	78,000	37,645	40,355
Dues and subscriptions	17,000	27,000	28,942	(1,942)
Office and supplies	41,000	41,000	21,515	19,485
Uniforms	23,000	23,000	15,531	7,469
Legal and accounting	21,000	17,000	11,039	5,961
Education and publicity	30,000	30,000	8,433	21,567
Other		25,000		25,000
Capital outlay	173,000	203,000	140,516	62,484
Debt service	290,000	290,000	287,591	2,409
Total expenditures	<u>4,176,000</u>	<u>4,429,000</u>	<u>3,715,407</u>	<u>713,593</u>
Revenue over/(under) expenditures	(594,859)	(847,859)	818,096	1,665,955
Fund balance, beginning of year	<u>5,158,226</u>	<u>5,158,226</u>	<u>5,158,226</u>	
Fund balance, end of year	<u>\$ 4,563,367</u>	<u>\$ 4,310,367</u>	<u>\$ 5,976,322</u>	<u>\$ 1,665,955</u>

See accompanying notes to financial statements.

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
Salary and Related Benefits
Proposed Salaried Wages - Effective July 1, 2022
8.6%

1. Basic Salary and Wage Plan

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
Superintendent of Operations	\$9,072	\$9,396	\$9,772		
Science Education Coordinator	\$6,819 \$7,406	\$7,160 \$7,776	\$7,519 \$8,166	\$7,895 \$8,574	\$8,290 \$9,003
Vector Biologist	\$5,451 \$5,920	\$5,722 \$6,214	\$6,008 \$6,525	\$6,308 \$6,850	\$6,624 \$7,194
Urban Programs Specialist	\$6,173 \$6,704	\$6,481 \$7,038	\$6,807 \$7,393		
Office Administrator	\$5,722 \$6,214	\$6,008 \$6,525	\$6,308 \$6,851	\$6,624 \$7,194	\$6,955 \$7,553
Area Supervisor	\$4,834 \$5,250	\$5,053 \$5,488	\$5,262 \$5,714	\$5,479 \$5,950	\$5,722 \$6,214
Mechanic	\$4,834 \$5,250	\$5,053 \$5,488	\$5,262 \$5,715	\$5,479 \$5,950	\$5,722 \$6,214
Associate Biologist	\$4,834 \$5,250	\$5,053 \$5,488	\$5,262 \$5,715	\$5,479 \$5,950	\$5,722 \$6,214
GIS Coordinator	\$4,834 \$5,250	\$5,053 \$5,488	\$5,262 \$5,715	\$5,479 \$5,950	\$5,722 \$6,214
Data Management Associate	\$4,452 \$4,835	\$4,629 \$5,027	\$4,814 \$5,228	\$5,005 \$5,435	\$5,207 \$5,655

Consolidated Mosquito Abatement District
Estimated Income for Fiscal Year 2022 - 2023
(From Schedule of Levies 2021/2022)

	District Levies	District Levies minus County Admin Cost
Current secured	\$3,983,003.00	\$3,983,003.00
Unitary secured	\$131,753.00	\$131,753.00
Administration costs		(\$50,819.00)
Redevelopment contribution	<u>(\$254,127.00)</u>	<u>(\$254,127.00)</u>
	\$3,860,629.00	\$3,809,810.00
Current unsecured	<u>\$185,672.00</u>	<u>\$185,672.00</u>
	\$4,046,301.00	\$3,995,482.00
Homeowners	\$28,336.00	\$28,336.00
Redevelopment return	<u>\$71,293.00</u>	<u>\$71,293.00</u>
	\$4,145,930.00	\$4,095,111.00
Interest income	\$70,000.00	\$70,000.00
Service charges	<u>\$10,000.00</u>	<u>\$10,000.00</u>
Total Estimated 2022 - 2023 Income	\$4,225,930.00	\$4,175,111.00

Consolidated Mosquito Abatement District

Funds Available to Finance the 2022 – 2023 Budget

Cash on Hand, March 31, 2022	\$6,333,000
Estimated Income for April, May & June	<u>\$1,880,000</u>
Sub-Total	\$8,213,000
Estimated Expenses for April, May & June	<u>(\$965,000)</u>
Estimated Cash Carry-Over, June 30, 2022	\$7,248,000
Estimated Income for Fiscal Year 2022 – 2023	<u>\$4,226,000</u>
Estimated Funds Available for Fiscal Year 2022 – 2023	\$11,474,000

**Consolidated Mosquito Abatement District
Fiscal Year 2022 - 2023**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2021/2022	PROPOSED BUDGET FY 2022/2023	INCREASE/ (DECREASE)
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages & Trustee Allowance	\$1,150,000.00	\$1,274,000.00	\$124,000.00
6101-06	Hourly Wages & Extra Help	\$615,000.00	\$665,000.00	\$50,000.00
6101-02	FICA Employers Contribution	\$135,000.00	\$150,000.00	\$15,000.00
6101-03	Unemployment Insurance	\$24,000.00	\$24,000.00	\$0.00
6101-04	Retirement Districts Payment	\$150,000.00	\$150,000.00	\$0.00
6101-05	Group Health Insurance	\$260,000.00	\$300,000.00	\$40,000.00
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$8,000.00	\$0.00
	TOTALS	\$2,342,000.00	\$2,571,000.00	\$229,000.00
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$400,000.00	\$400,000.00	\$0.00
6102-02	Power Spray & Field Equipment	\$25,000.00	\$25,000.00	\$0.00
6102-03	Misc Operating Supplies & Expense	\$6,000.00	\$6,000.00	\$0.00
6102-04	Fish Program	\$10,000.00	\$10,000.00	\$0.00
6102-05	Building & Ground Maintenance	\$40,000.00	\$40,000.00	\$0.00
6102-06	Airplane Expense	\$3,000.00	\$3,000.00	\$0.00
	TOTALS	\$484,000.00	\$484,000.00	\$0.00
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$150,000.00	\$180,000.00	\$30,000.00
6103-02	Repairs & Shop Tools	\$45,000.00	\$45,000.00	\$0.00
6103-03	Tires & Batteries	\$12,000.00	\$12,000.00	\$0.00
	TOTALS	\$207,000.00	\$237,000.00	\$30,000.00
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$40,000.00	\$40,000.00	\$0.00
6104-04	Water, Sewer & Disposal	\$18,000.00	\$18,000.00	\$0.00
6105-01	Telephone	\$25,000.00	\$25,000.00	\$0.00
6105-02	Cellular phones	\$30,000.00	\$30,000.00	\$0.00
	TOTALS	\$113,000.00	\$113,000.00	\$0.00
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$6,000.00	\$6,000.00	\$0.00
6106-04	Repairs & Maintenance	\$6,000.00	\$6,000.00	\$0.00
6106-05	Misc Office Supplies	\$13,000.00	\$13,000.00	\$0.00
6106-06	Office Equipment & Furniture	\$8,000.00	\$12,000.00	\$4,000.00
	TOTALS	\$33,000.00	\$37,000.00	\$4,000.00
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$87,000.00	\$98,000.00	\$11,000.00
6107-02	Workers Compensation	\$76,000.00	\$70,000.00	(\$6,000.00)
	TOTALS	\$163,000.00	\$168,000.00	\$5,000.00

**Consolidated Mosquito Abatement District
Fiscal Year 2022 - 2023**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2021/2022	PROPOSED BUDGET FY 2022/2023	INCREASE/ (DECREASE)
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$50,000.00	\$75,000.00	\$25,000.00
6108-02	Trustee Expenses	\$1,000.00	\$1,000.00	\$0.00
6108-03	Meal Allowance	\$5,000.00	\$8,000.00	\$3,000.00
	TOTALS	\$56,000.00	\$84,000.00	\$28,000.00
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$2,000.00	\$0.00
6109-02	Dues, Subscriptions and Fees	\$28,000.00	\$28,000.00	\$0.00
6109-03	Education & Publicity	\$30,000.00	\$30,000.00	\$0.00
6109-04	Accounting	\$14,000.00	\$14,000.00	\$0.00
6109-05	Legal	\$14,000.00	\$10,000.00	(\$4,000.00)
6109-06	County Service Charge	\$51,000.00	\$55,000.00	\$4,000.00
6109-07	Uniforms, Safety Apparel & Equipment	\$30,000.00	\$30,000.00	\$0.00
6109-08	Surveillance & Research	\$50,000.00	\$50,000.00	\$0.00
6109-09	Other Miscellaneous Expenditures	\$20,000.00	\$15,000.00	(\$5,000.00)
6109-10	GIS & GPS	\$60,000.00	\$65,000.00	\$5,000.00
	TOTALS	\$299,000.00	\$299,000.00	\$0.00
TOTAL OPERATIONAL EXPENDITURES		\$3,697,000.00	\$3,993,000.00	\$296,000.00
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$15,000.00	\$0.00
6110-02	Auto Equipment	\$300,000.00	\$300,000.00	\$0.00
6110-03	Shop Equipment	\$10,000.00	\$10,000.00	\$0.00
6110-04	Field Equipment	\$45,000.00	\$50,000.00	\$5,000.00
6110-05	Building & Ground Improvement	\$50,000.00	\$50,000.00	\$0.00
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$290,000.00	\$0.00
	TOTAL CAPITAL OUTLAY EXPENDITURES	\$710,000.00	\$715,000.00	\$5,000.00
TOTAL OPERATIONAL & CAPITAL OUTLAY		\$4,407,000.00	\$4,708,000.00	\$301,000.00
<u>SPECIAL PROJECTS RESERVE</u>		\$250,000.00	\$250,000.00	\$0.00
<u>CONTINGENCY RESERVE</u>		\$300,000.00	\$500,000.00	\$200,000.00
<u>BUILDING RESERVE</u>		\$900,000.00	\$2,000,000.00	\$1,100,000.00
<u>EQUIPMENT RESERVE</u>		\$375,000.00	\$600,000.00	\$225,000.00
<u>GENERAL RESERVE</u>		\$3,916,000.00	\$3,416,000.00	(\$500,000.00)
	TOTAL RESERVES	\$5,741,000.00	\$6,766,000.00	\$1,025,000.00
TOTAL BUDGET & RESERVES		\$10,148,000.00	\$11,474,000.00	\$1,326,000.00

**Consolidated Mosquito Abatement District
Fiscal Year 2022 – 2023 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 expense 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 PEPRA employees) of earnings and the District's payment rate is at 0.0863 (0.0747 for PEPRA) 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 2023.
- 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 HVAC 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 Cell Phones & Data Plans:** This category funds costs involved with cell phone service, including data plans and field tablet connectivity, to provide communication between employees, supervisors and office staff.

Office Supplies & Expense

- 6106-02 Postage, Printing & Stationary:** 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 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 incidental and associated expenses, for the Manager, Superintendent of Operations, trustees and select staff to attend authorized meetings, such as those of the AMCA, SOVE and MVCAC; and including, specifically, the Manager's attendance at the following meetings: AMCA annual meeting, Washington Conference, and other meetings and conferences attended as a function of his role as an AMCA Past President; SOVE conferences and meetings attended as a function of role as President, including 2022 International Congress, European SOVE Conference and Latin American SOVE Congress; other state, regional, national and international conferences and meetings as selected by the Manager; and other District business 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 institutional membership dues, and other approved association membership dues; other association membership dues for the Manager and Superintendent of Operations; 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.
- 6109-06 County Service Charge:** This line item accounts for funds withheld by Fresno County from the second apportionment of the Current Secured taxes for costs associated with administration of the property tax.
- 6109-07 Uniform, 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.

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