

## CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648

559-896-1085 | [www.mosquitobuzz.net](http://www.mosquitobuzz.net)

Board of Trustees Special Meeting

Monday, June 3, 2024, 6:00PM

### AGENDA

1. **Roll Call:**  
Budget Committee members are Tokuo Fukuda, Leonard Hammer, Karen Steinhauer, Bruce Taylor, and President Charles Lockhart.
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 customary for 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 2024 – 2025 Budget:**  
The Committee will consider the funds available to finance the proposed FY 2024-2025 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 developing the Budget for Fiscal Year 2024 - 2025, 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 4% increase in salaries for regular employees.

The Manager recommends salary adjustments as proposed (Exhibit C1) based on the following criteria:

- Consumer Price Index (CPI) April 2024 (Exhibit A).
- Job ranking classifications (Exhibit B).
- Comparable salaries within the region.
- Overall Budget.

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

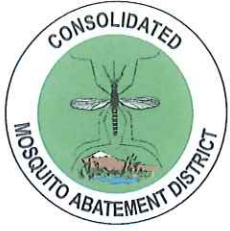
The Consumer Price Index (CPI) for March/April 2024 (Exhibit A) has been included, which shows the annual change for All Urban Consumers in West - Size B/C is 3.6/3.7 percent.

Also attached are the Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual for the years ending June 30, 2022, and June 30, 2023, from the audit reports for the fiscal years 2021 -2022 and 2022 - 2023. 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 2021 - 2022 showed a change from \$7,002,215 at the beginning of the year to \$8,244,593 at the end of the year; and for FY 2022 – 2023, a change from \$ 8,244,593 to \$ 9,266,409. These amounts show strong increases of District revenues above expenses on an annual basis. The funds available to finance the proposed 2024 - 2025 Budget are \$12,997,000. Further, the Total Operational Expenditures of the proposed Budget (\$4,489,000) are below the Estimated Income for FY 2024 - 2025 (\$4,865,259).

The Manager recommends variable salary adjustments (Exhibit C1); however, in addition to the recommended salary schedule, salary schedules reflecting a 3.6% (Exhibit C2) and a 4.0% (Exhibit C3) increase are also included for consideration. The Basic Salary and Wage Plan, showing current salaries and wages by step and with proposed salaries and wages at various percentages, are indicated in red. The proposed fiscal year 2024 - 2025 Budget has sufficient money to provide for requested increases in salaries and wages. The budget accounts for 14 full-time employees with benefits and 29 seasonal employees with limited benefits, as outlined.

### **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

13151 E. INDUSTRIAL DR.  
MAIL: P.O. BOX 784  
PARLIER, CALIFORNIA 93648  
(559) 896-1085  
FAX (559) 896-6425  
[www.mosquitobuzz.net](http://www.mosquitobuzz.net)

Date: May 30, 2024

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 4% increase in salaries for District employees for the 2024 – 2025 fiscal year, based on the April 2024, Consumer Price Index and is consistent with similar actions taken by neighboring districts.

We would also like to request a significant 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 workload the mosquito season demands year after year.

The Employees would also like the Board to consider implementing a longevity pay program. We feel that such a program would not only serve as a token of gratitude to our loyal employees but also help foster a positive work culture where dedication and loyalty are acknowledged and rewarded.

Finally, the Employees Association would like to take this opportunity to express our sincere appreciation to the Board for your consideration.

Sincerely,

Katherine Brisco  
Vector Management Specialist,  
CMAD Employees Association President

**Exhibit A**

**CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE  
April 2024**

(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 2023	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Apr 2024	Apr 2023	Mar 2024	Apr 2024	Mar 2024	Apr 2024	Apr 2024
U. S. City Average.....	303.363	312.332	313.548	3.5	3.4	0.4	297.730	306.502	307.811	3.5	3.4	0.4
West.....	322.187	332.202	334.050	3.6	3.7	0.6	313.978	324.323	326.135	3.8	3.9	0.6
West – Size Class A <sup>1</sup> .....	331.296	341.299	343.531	3.6	3.7	0.7	319.941	329.897	332.012	3.7	3.8	0.6
West – Size Class B/C <sup>2</sup> .....	188.008	194.047	194.913	3.6	3.7	0.4	189.320	195.880	196.818	3.8	4.0	0.5
Mountain <sup>3</sup> .....	128.390	131.176	131.800	2.5	2.7	0.5	129.781	132.864	133.419	2.7	2.8	0.4
Pacific <sup>3</sup> .....	124.019	128.341	129.096	4.0	4.1	0.6	124.798	129.315	130.106	4.1	4.3	0.6
Los Angeles-Long Beach-Anaheim, CA.....	320.089	330.671	332.572	4.0	3.9	0.6	308.474	318.280	320.458	3.9	3.9	0.7
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2023	Jan 2024	Mar 2024	Jan 2024	Mar 2024	Mar 2024	Mar 2023	Jan 2024	Mar 2024	Jan 2024	Mar 2024	Mar 2024
Riverside-San Bernardino-Ontario, CA <sup>3</sup> .....	127.707	131.358	133.144	2.9	4.3	1.4	128.027	131.840	134.144	3.1	4.8	1.7
San Diego-Carlsbad, CA.....	358.026	367.917	370.858	3.8	3.6	0.8	339.498	348.486	351.778	3.6	3.6	0.9
Urban Hawaii.....	322.608	333.172	338.060	3.9	4.8	1.5	321.671	332.335	337.685	3.8	5.0	1.6
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Apr 2023	Feb 2024	Apr 2024	Feb 2024	Apr 2024	Apr 2024	Apr 2023	Feb 2024	Apr 2024	Feb 2024	Apr 2024	Apr 2024
Phoenix-Mesa-Scottsdale, AZ <sup>4</sup> .....	179.824	181.010	184.462	2.2	2.6	1.9	179.839	180.826	184.141	2.1	2.4	1.8
San Francisco-Oakland-Hayward, CA.....	338.496	345.151	351.247	2.4	3.8	1.8	333.478	341.595	346.671	2.9	4.0	1.5
Seattle-Tacoma-Bellevue, WA.....	338.487	349.288	353.503	4.3	4.4	1.2	332.082	342.387	347.039	4.2	4.5	1.4
Urban Alaska.....	258.866	261.340	267.046	1.7	3.2	2.2	256.349	259.326	263.875	1.7	2.9	1.8

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](http://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](http://www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm)

Release date May 15, 2024. The next release date is scheduled for June 12, 2024. For questions, please contact us at BLSinfoSF@bls.gov or (415) 625-2270.

---

## ***Exhibit B: Job Ranking Criteria***

---

Job ranking criteria were defined and identified as key factors that should be used to evaluate and compare different jobs within an organization. The criteria reflect the essential aspects of each job that contribute to its value and complexity. Job ranking ensures fair compensation, improves organizational efficiency, and supports the district's strategic goals and future planning.

### **1. Skill Requirements**

Education: The level of formal education required for the job.

Experience: The amount of job-related experience needed to perform the job effectively.

Technical/Hard Skills: Specific technical abilities and proficiencies necessary for the job.

Soft Skills: Interpersonal skills such as communication, teamwork, and problem-solving.

### **2. Responsibilities**

Decision-Making: The extent of decision-making authority and autonomy the job entails.

Supervision Received: The level of supervision and guidance the job requires.

Supervision Exercised: The degree to which the job involves supervising others.

### **3. Job Complexity**

Task Variety: The diversity and range of tasks and activities involved in the job.

Problem-Solving: The level of analytical thinking and problem-solving required.

Innovation: The degree to which the job requires creativity and innovation.

### **4. Autonomy**

Level of Independence: The job's degree of independence in planning and organizing work.

Decision-Making Latitude: The extent to which the job can make decisions without higher-level approval.

### **5. Impact and Influence**

Impact on Organization: The significance of the job's contributions to the organization's goals and objectives.

Scope of Influence: The breadth of influence the job has within and outside the organization.

Financial Responsibility: The level of financial impact and budgetary control associated with the job.

### **6. Accountability**

Responsibility for Outcomes: The level of responsibility the job has for the results of its work.

Error Consequences: The potential impact of mistakes made in the job.

### **7. Knowledge Requirements**

Job Knowledge: The depth of knowledge required about specific processes, procedures, and policies.

Industry Knowledge: Understanding of the broader industry context and trends affecting the job.

## **8. Communications**

Internal Contacts: The frequency and nature of interactions with staff and colleagues.

External Contacts: The extent of interactions with residents, media, vendors, collaborators, or other external parties.

## **9. Organizational Fit**

Alignment with Strategic Goals: How well the job aligns with the District's strategic objectives.

Cultural Fit: The degree to which the job supports and enhances District culture and values.

Categories were ranked on a scale of 1 to 5

	Budgeted Amounts		Actual	Variance
	Original	Final		Final Budget- Positive (Negative)
<b>REVENUES</b>				
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			11,304	11,304
Total Revenues	<u>3,921,859</u>	<u>3,921,859</u>	<u>4,234,089</u>	<u>312,230</u>
<b>EXPENDITURES</b>				
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
<b>OTHER FINANCING SOURCES</b>				
Sale of capital assets			246,303	246,303
Insurance proceeds			35,641	35,641
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>

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)
<b>REVENUES</b>				
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>
<b>EXPENDITURES</b>				
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>
<b>OTHER FINANCING SOURCES</b>				
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>



**Exhibit C1**  
**Effective July 1, 2024**  
**Varied for salaried employees**  
**Proposed increase of \$1.50 for hourly employees**

**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.

<b>Position Classification</b>		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
<b>Director of Science and Outreach</b>		\$7,776	\$8,165	\$8,574	\$9,003	\$9,453
		\$93,312	\$97,980	\$102,888	\$108,036	\$113,436
	<b>Monthly</b>	\$8,064	\$8,467	\$8,891	\$9,336	\$9,803
	<b>Annual</b>	\$96,765	\$101,605	\$106,695	\$112,033	\$117,633
<b>Urban Program Coordinator</b>		\$7,250	\$7,611	\$7,996	\$8,395	\$8,815
		\$87,000	\$91,332	\$95,952	\$100,740	\$105,780
	<b>Monthly</b>	\$7,518	\$7,893	\$8,292	\$8,706	\$9,141
	<b>Annual</b>	\$90,219	\$94,711	\$99,502	\$104,467	\$109,694
<b>Rural Program Coordinator</b>		\$7,250	\$7,611	\$7,996	\$8,395	\$8,815
		\$87,000	\$91,332	\$95,952	\$100,740	\$105,780
	<b>Monthly</b>	\$7,518	\$7,893	\$8,292	\$8,706	\$9,141
	<b>Annual</b>	\$90,219	\$94,711	\$99,502	\$104,467	\$109,694
<b>Office Administrator</b>		\$6,525	\$6,851	\$7,194	\$7,554	\$7,931
		\$78,300	\$82,212	\$86,328	\$90,648	\$95,172
	<b>Monthly</b>	\$7,047	\$7,399	\$7,770	\$8,158	\$8,565
	<b>Annual</b>	\$84,564	\$88,789	\$93,234	\$97,900	\$102,786
<b>Mechanic</b>		\$5,880	\$6,147	\$6,401	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,810	\$79,968	\$83,516
	<b>Monthly</b>	\$6,703	\$7,007	\$7,297	\$7,597	\$7,934
	<b>Annual</b>	\$80,438	\$84,085	\$87,563	\$91,164	\$95,208
<b>Vector Biologist</b>		\$6,216	\$6,525	\$6,851	\$7,193	\$7,554
		\$74,592	\$78,300	\$82,212	\$86,316	\$90,648
	<b>Monthly</b>	\$6,471	\$6,793	\$7,132	\$7,488	\$7,864
	<b>Annual</b>	\$77,650	\$81,510	\$85,583	\$89,855	\$94,365
<b>GIS/IT Specialist</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$6,560	\$6,857	\$7,141	\$7,435	\$7,765
	<b>Annual</b>	\$78,726	\$82,281	\$85,694	\$89,221	\$93,177
<b>Vector Management Specialist</b>		\$5,880	\$6,147	\$6,400	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,796	\$79,968	\$83,516
	<b>Monthly</b>	\$6,174	\$6,454	\$6,720	\$6,997	\$7,308
	<b>Annual</b>	\$74,088	\$77,447	\$80,636	\$83,966	\$87,692
<b>Area Supervisor</b>		\$5,880	\$6,147	\$6,400	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,796	\$79,968	\$83,516
	<b>Monthly</b>	\$6,121	\$6,399	\$6,662	\$6,937	\$7,245
	<b>Annual</b>	\$73,453	\$76,783	\$79,945	\$83,247	\$86,940
<b>Associate Biologist</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,954	\$6,223	\$6,481	\$6,748	\$7,047
	<b>Annual</b>	\$71,448	\$74,676	\$77,773	\$80,974	\$84,564
<b>Data Management Associate</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,789	\$6,050	\$6,301	\$6,560	\$6,851
	<b>Annual</b>	\$69,464	\$72,601	\$75,613	\$78,725	\$82,215

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

<u>Position Classification</u>		<u>Yearly Step Increments</u>				
<b><u>Level I</u></b>		<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	
<b>Seasonal Tech I</b>						
<b>Surveillance Assistant I</b>						
<b>Outreach Assistant I</b>						
<b>Office Aide I</b>						
	current	\$18.50	\$19.00	\$19.50	\$20.00	
		<del>\$20.00</del>	<del>\$20.50</del>	<del>\$21.00</del>	<del>\$21.50</del>	
<b><u>Level II</u></b>		<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	
<b>Seasonal Tech II</b>						
<b>Surveillance Assistant II</b>						
<b>Outreach Assistant II</b>						
<b>Office Aide II</b>						
	current	\$20.50	\$21.00	\$21.50	\$22.00	
		<del>\$22.00</del>	<del>\$22.50</del>	<del>\$23.00</del>	<del>\$23.50</del>	
<b><u>Level III</u></b>		<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	<b><u>5</u></b>
<b>Seasonal Tech III</b>						
	current	\$25.50	\$26.50	\$27.50	\$28.50	\$29.50
		<del>\$27.00</del>	<del>\$28.00</del>	<del>\$29.00</del>	<del>\$30.00</del>	<del>\$31.00</del>
<b>Clerical Assistant</b>						
	current	\$24.50	\$25.50	\$26.50	\$27.50	\$28.50
		<del>\$26.00</del>	<del>\$27.00</del>	<del>\$28.00</del>	<del>\$29.00</del>	<del>\$30.00</del>
		<b><u>Step Increments</u></b>				
<b>Special Project</b>		<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	<b><u>5</u></b>
		\$18.50	\$19.00	\$19.50	\$20.00	\$20.50
		<del>\$20.00</del>	<del>\$20.50</del>	<del>\$21.00</del>	<del>\$21.50</del>	<del>\$22.00</del>

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 January 1, 2023**

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

**Exhibit C2**  
**Effective July 1, 2024**  
**Increase of 3.6% for salaried employees**  
**Proposed increase of \$1.50 for hourly employees**

**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.

<b>Position Classification</b>		<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>
<b>Director of Science and Outreach</b>		\$7,776	\$8,165	\$8,574	\$9,003	\$9,453
		\$93,312	\$97,980	\$102,888	\$108,036	\$113,436
	<b>Monthly</b>	\$8,056	\$8,459	\$8,883	\$9,327	\$9,793
	<b>Annual</b>	\$96,671	\$101,507	\$106,592	\$111,925	\$117,520
<b>Urban Program Coordinator</b>		\$7,250	\$7,611	\$7,996	\$8,395	\$8,815
		\$87,000	\$91,332	\$95,952	\$100,740	\$105,780
	<b>Monthly</b>	\$7,511	\$7,885	\$8,284	\$8,697	\$9,132
	<b>Annual</b>	\$90,132	\$94,620	\$99,406	\$104,367	\$109,588
<b>Rural Program Coordinator</b>		\$7,250	\$7,611	\$7,996	\$8,395	\$8,815
		\$87,000	\$91,332	\$95,952	\$100,740	\$105,780
	<b>Monthly</b>	\$7,511	\$7,885	\$8,284	\$8,697	\$9,132
	<b>Annual</b>	\$90,132	\$94,620	\$99,406	\$104,367	\$109,588
<b>Office Administrator</b>		\$6,525	\$6,851	\$7,194	\$7,554	\$7,931
		\$78,300	\$82,212	\$86,328	\$90,648	\$95,172
	<b>Monthly</b>	\$6,760	\$7,098	\$7,453	\$7,826	\$8,217
	<b>Annual</b>	\$81,119	\$85,172	\$89,436	\$93,911	\$98,598
<b>Mechanic</b>		\$5,880	\$6,147	\$6,401	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,810	\$79,968	\$83,516
	<b>Monthly</b>	\$6,092	\$6,368	\$6,631	\$6,904	\$7,210
	<b>Annual</b>	\$73,100	\$76,414	\$79,575	\$82,847	\$86,523
<b>Vector Biologist</b>		\$6,216	\$6,525	\$6,851	\$7,193	\$7,554
		\$74,592	\$78,300	\$82,212	\$86,316	\$90,648
	<b>Monthly</b>	\$6,440	\$6,760	\$7,098	\$7,452	\$7,826
	<b>Annual</b>	\$77,277	\$81,119	\$85,172	\$89,423	\$93,911
<b>GIS/IT Specialist</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,711	\$5,969	\$6,217	\$6,473	\$6,760
	<b>Annual</b>	\$68,538	\$71,633	\$74,604	\$77,675	\$81,119
<b>Vector Management Specialist</b>		\$5,880	\$6,147	\$6,400	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,796	\$79,968	\$83,516
	<b>Monthly</b>	\$6,092	\$6,368	\$6,630	\$6,904	\$7,210
	<b>Annual</b>	\$73,100	\$76,414	\$79,561	\$82,847	\$86,523
<b>Area Supervisor</b>		\$5,880	\$6,147	\$6,400	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,796	\$79,968	\$83,516
	<b>Monthly</b>	\$6,092	\$6,368	\$6,630	\$6,904	\$7,210
	<b>Annual</b>	\$73,100	\$76,414	\$79,561	\$82,847	\$86,523
<b>Associate Biologist</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,711	\$5,969	\$6,217	\$6,473	\$6,760
	<b>Annual</b>	\$68,538	\$71,633	\$74,604	\$77,675	\$81,119
<b>Data Management Associate</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,711	\$5,969	\$6,217	\$6,473	\$6,760
	<b>Annual</b>	\$68,538	\$71,633	\$74,604	\$77,675	\$81,119

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	\$18.50	\$19.00	\$19.50	\$20.00	
	\$20.00	\$20.50	\$21.00	\$21.50	
<u>Level II</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	
Seasonal Tech II					
Surveillance Assistant II					
Outreach Assistant II					
Office Aide II					
current	\$20.50	\$21.00	\$21.50	\$22.00	
	\$22.00	\$22.50	\$23.00	\$23.50	
<u>Level III</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
Seasonal Tech III					
current	\$25.50	\$26.50	\$27.50	\$28.50	\$29.50
	\$27.00	\$28.00	\$29.00	\$30.00	\$31.00
Clerical Assistant					
current	\$24.50	\$25.50	\$26.50	\$27.50	\$28.50
	\$26.00	\$27.00	\$28.00	\$29.00	\$30.00
		<u>Step Increments</u>			
Special Project	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
	\$18.50	\$19.00	\$19.50	\$20.00	\$20.50
	\$20.00	\$20.50	\$21.00	\$21.50	\$22.00

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. ~~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 January 1, 2023**

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

**Exhibit C3**  
**Effective July 1, 2024**  
**Increase of 4% for salaried employees**  
**Proposed increase of \$1.50 for hourly employees**

**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.

<b>Position Classification</b>	<b>Step 1</b>	<b>Step 2</b>	<b>Step 3</b>	<b>Step 4</b>	<b>Step 5</b>	
<b>Director of Science and Outreach</b>		\$7,776	\$8,165	\$8,574	\$9,003	\$9,453
		\$93,312	\$97,980	\$102,888	\$108,036	\$113,436
	<b>Monthly</b>	\$8,087	\$8,492	\$8,917	\$9,363	\$9,831
	<b>Annual</b>	\$97,044	\$101,899	\$107,004	\$112,357	\$117,973
<b>Urban Program Coordinator</b>		\$7,250	\$7,611	\$7,996	\$8,395	\$8,815
		\$87,000	\$91,332	\$95,952	\$100,740	\$105,780
	<b>Monthly</b>	\$7,540	\$7,915	\$8,316	\$8,731	\$9,168
	<b>Annual</b>	\$90,480	\$94,985	\$99,790	\$104,770	\$110,011
<b>Rural Program Coordinator</b>		\$7,250	\$7,611	\$7,996	\$8,395	\$8,815
		\$87,000	\$91,332	\$95,952	\$100,740	\$105,780
	<b>Monthly</b>	\$7,540	\$7,915	\$8,316	\$8,731	\$9,168
	<b>Annual</b>	\$90,480	\$94,985	\$99,790	\$104,770	\$110,011
<b>Office Administrator</b>		\$6,525	\$6,851	\$7,194	\$7,554	\$7,931
		\$78,300	\$82,212	\$86,328	\$90,648	\$95,172
	<b>Monthly</b>	\$6,786	\$7,125	\$7,482	\$7,856	\$8,248
	<b>Annual</b>	\$81,432	\$85,500	\$89,781	\$94,274	\$98,979
<b>Mechanic</b>		\$5,880	\$6,147	\$6,401	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,810	\$79,968	\$83,516
	<b>Monthly</b>	\$6,115	\$6,392	\$6,657	\$6,931	\$7,238
	<b>Annual</b>	\$73,382	\$76,709	\$79,882	\$83,167	\$86,857
<b>Vector Biologist</b>		\$6,216	\$6,525	\$6,851	\$7,193	\$7,554
		\$74,592	\$78,300	\$82,212	\$86,316	\$90,648
	<b>Monthly</b>	\$6,465	\$6,786	\$7,125	\$7,481	\$7,856
	<b>Annual</b>	\$77,576	\$81,432	\$85,500	\$89,769	\$94,274
<b>GIS Coordinator</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,734	\$5,992	\$6,241	\$6,498	\$6,786
	<b>Annual</b>	\$68,802	\$71,910	\$74,892	\$77,975	\$81,432
<b>Vector Management Specialist</b>		\$5,880	\$6,147	\$6,400	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,796	\$79,968	\$83,516
	<b>Monthly</b>	\$6,115	\$6,392	\$6,656	\$6,931	\$7,238
	<b>Annual</b>	\$73,382	\$76,709	\$79,868	\$83,167	\$86,857
<b>Area Supervisor</b>		\$5,880	\$6,147	\$6,400	\$6,664	\$6,960
		\$70,560	\$73,759	\$76,796	\$79,968	\$83,516
	<b>Monthly</b>	\$6,115	\$6,392	\$6,656	\$6,931	\$7,238
	<b>Annual</b>	\$73,382	\$76,709	\$79,868	\$83,167	\$86,857
<b>Associate Biologist</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,734	\$5,992	\$6,241	\$6,498	\$6,786
	<b>Annual</b>	\$68,802	\$71,910	\$74,892	\$77,975	\$81,432
<b>Data Management Associate</b>		\$5,513	\$5,762	\$6,001	\$6,248	\$6,525
		\$66,156	\$69,144	\$72,012	\$74,976	\$78,300
	<b>Monthly</b>	\$5,734	\$5,992	\$6,241	\$6,498	\$6,786
	<b>Annual</b>	\$68,802	\$71,910	\$74,892	\$77,975	\$81,432

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

<u>Position Classification</u>	<u>Yearly Step Increments</u>				
<b><u>Level I</u></b>	<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	
Seasonal Tech I					
Surveillance Assistant I					
Outreach Assistant I					
Office Aide I					
current	\$18.50	\$19.00	\$19.50	\$20.00	
	<del>\$20.00</del>	<del>\$20.50</del>	<del>\$21.00</del>	<del>\$21.50</del>	
<b><u>Level II</u></b>	<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	
Seasonal Tech II					
Surveillance Assistant II					
Outreach Assistant II					
Office Aide II					
current	\$20.50	\$21.00	\$21.50	\$22.00	
	<del>\$22.00</del>	<del>\$22.50</del>	<del>\$23.00</del>	<del>\$23.50</del>	
<b><u>Level III</u></b>	<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	<b><u>5</u></b>
Seasonal Tech III					
current	\$25.50	\$26.50	\$27.50	\$28.50	\$29.50
	<del>\$27.00</del>	<del>\$28.00</del>	<del>\$29.00</del>	<del>\$30.00</del>	<del>\$31.00</del>
Clerical Assistant					
current	\$24.50	\$25.50	\$26.50	\$27.50	\$28.50
	<del>\$26.00</del>	<del>\$27.00</del>	<del>\$28.00</del>	<del>\$29.00</del>	<del>\$30.00</del>
		<b><u>Step Increments</u></b>			
Special Project	<b><u>1</u></b>	<b><u>2</u></b>	<b><u>3</u></b>	<b><u>4</u></b>	<b><u>5</u></b>
	\$18.50	\$19.00	\$19.50	\$20.00	\$20.50
	<del>\$20.00</del>	<del>\$20.50</del>	<del>\$21.00</del>	<del>\$21.50</del>	<del>\$22.00</del>

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.~~

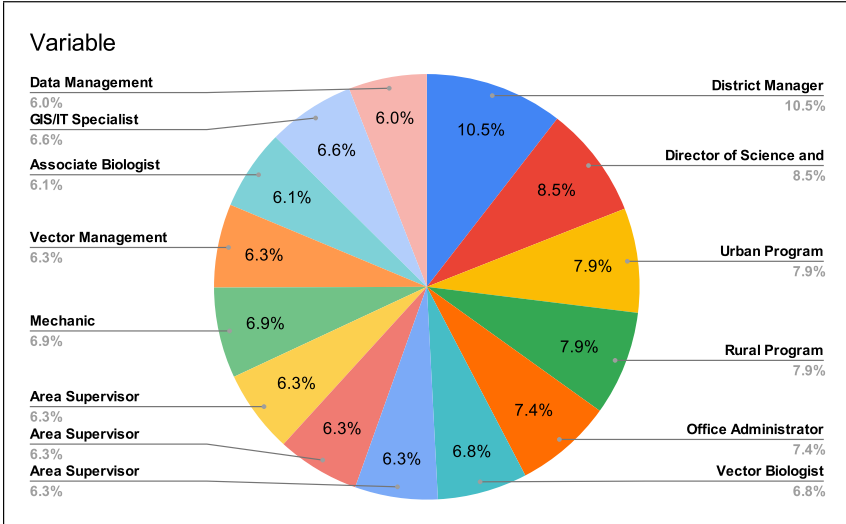
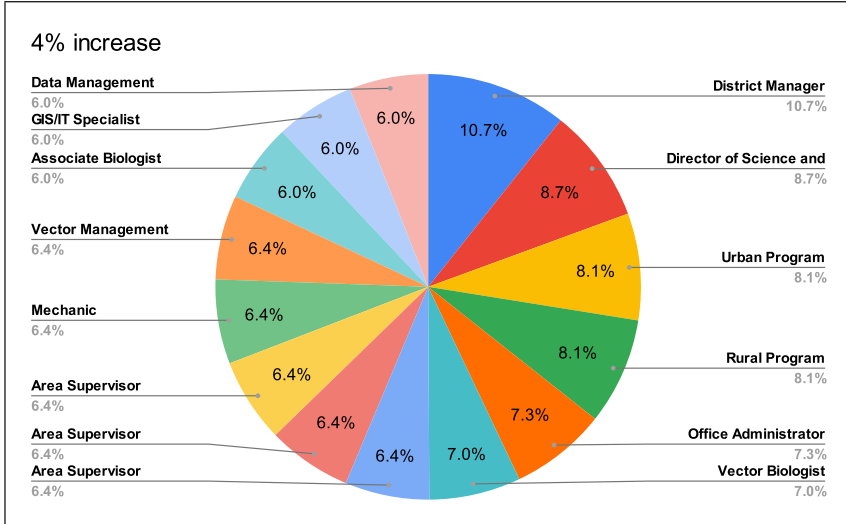
(2) Seasonal and Temporary Employees do not qualify for nor receive benefits other than an hourly wage, except for the following: limited paid sick leave and certain paid District holidays, as defined and implemented in the District policies, and for those employees who are required to participate in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



**Effective January 1, 2023**

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

Years w/District	Position Classification	Current Step Schedule				Step 5	Step 5	Step 5	% Increase	Increase	
		Step 1	Step 2	Step 3	Step 4	Step 5	3.6% increase	4% increase	Variable	Variable	Amount
21	District Manager					\$145,000	\$145,000	\$145,000	\$145,000	0	
10	Director of Science and Outreach	\$102,888	\$108,036	\$113,436	\$108,036	\$113,436	\$117,520	\$117,973	\$117,633	3.7	\$350
8	Urban Program Coordinator	\$87,000	\$91,332	\$95,952	\$100,750	\$105,787	\$109,595	\$110,019	\$109,701	3.7	\$326
19	Rural Program Coordinator	\$87,000	\$91,332	\$95,952	\$100,750	\$105,787	\$109,595	\$110,019	\$109,701	3.7	\$326
17	Office Administrator	\$78,300	\$82,212	\$86,328	\$90,648	\$95,172	\$98,598	\$98,979	\$102,786	8	\$634
8	Vector Biologist	\$74,592	\$78,300	\$82,212	\$86,316	\$90,648	\$93,911	\$94,274	\$94,365	4.1	\$310
1	Area Supervisor	\$70,560	\$73,764	\$76,800	\$79,968	\$83,520	\$86,527	\$86,861	\$86,944	4.1	\$285
13	Area Supervisor	\$70,560	\$73,764	\$76,800	\$79,968	\$83,520	\$86,527	\$86,861	\$86,944	4.1	\$285
22	Area Supervisor	\$70,560	\$73,764	\$76,800	\$79,968	\$83,520	\$86,527	\$86,861	\$86,944	4.1	\$285
16	Mechanic	\$70,560	\$73,764	\$76,800	\$79,968	\$83,520	\$86,527	\$86,861	\$95,213	14	\$974
7	Vector Management Specialist	\$70,560	\$73,764	\$76,800	\$79,968	\$83,520	\$86,527	\$86,861	\$87,696	5	\$348
6	Associate Biologist	\$66,156	\$69,144	\$72,012	\$74,976	\$78,300	\$81,119	\$81,432	\$84,564	8	\$522
N/A	GIS/IT Specialist	\$66,156	\$69,144	\$72,012	\$74,976	\$78,300	\$81,119	\$81,432	\$91,611	17	\$1,109
16	Data Management Associate	\$66,156	\$69,144	\$72,012	\$74,976	\$78,300	\$81,119	\$81,432	\$82,215	5	\$326
Total						\$1,308,330	\$1,350,210	\$1,354,863	\$1,381,318		
Increase							\$41,880	\$46,533	\$72,987		



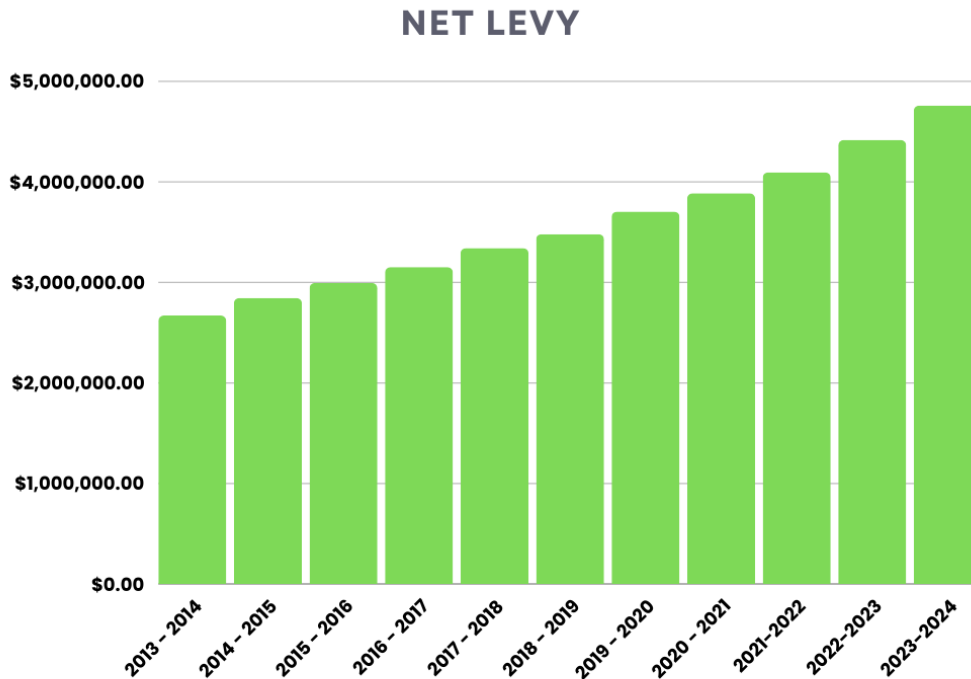
---

**Agenda Item 6: Proposed Fiscal Year 2024-2025 Budget**

---

**Background:**

The Budget Committee will consider the proposed Fiscal Year 2024 – 2025 budget. Overall revenues have continued to increase each year. FY 23/24 had an anticipated net levy increase of 7.78%. Revenues have gone up, but so have costs in most areas, such as insecticides, field equipment, dry ice, power, and services from different vendors. The District is prioritizing conservative budgeting to meet program needs while maintaining stable or growing reserves.



**New Account Numbers**

- 6101-08 CalPERS UAL Payment
- 6103-04 Fleet Lease

In the fiscal year 2024/2025, the Capital Outlay projects may include the carryover from the fiscal year 2023/2024, particularly the solar-covered parking project due to delays. In addition, there are plans to install a permanent cover structure for the fish tanks and to acquire a new copier for the main office in Parlier.

**Action requested:**

The Budget Committee is asked to consider the proposed FY24/25 budget and make a recommendation to the full Board.

**Consolidated Mosquito Abatement District**  
**Estimated Income for Fiscal Year 2024 - 2025 (From Schedule of Levies 2023/2024)**

	<b>District Levies</b>	<b>District Levies minus County Admin Cost</b>
<b>Current secured</b>	\$4,617,892.00	\$4,617,892.00
<b>Unitary secured</b>	\$157,973.00	\$157,973.00
<b>Administration costs</b>		-\$63,019.00
<b>Redevelopment contribution</b>	-\$306,254.00	-\$306,254.00
	\$4,469,611.00	\$4,406,592.00
<b>Current unsecured</b>	\$233,205.00	\$233,205.00
	\$4,702,816.00	\$4,639,797.00
<b>Homeowners</b>	\$27,729.00	\$27,729.00
<b>Redevelopment return</b>	\$92,733.00	\$92,733.00
	\$4,823,278.00	\$4,760,259.00
<b>Interest income</b>	\$100,000.00	\$100,000.00
<b>Service charges</b>	\$5,000.00	\$5,000.00
<b>Total Estimated 2024 - 2025 Income</b>	\$4,928,278.00	\$4,865,259.00

**Consolidated Mosquito Abatement District**  
**Funds Available to Finance the 2024 – 2025 Budget**

Cash on Hand, March 31, 2024	\$8,297,000
Estimated Income for April, May & June	<u>\$2,000,000</u>
Sub-Total	\$10,297,000
Estimated Expenses for April, May & June	<u>(\$2,100,000)</u>
Estimated Cash Carry-Over, June 30, 2024	\$8,197,000
Estimated Income for Fiscal Year 2024 – 2025	<u>\$4,800,000</u>
Estimated Funds Available for Fiscal Year 2024 – 2025	\$12,997,000

## Consolidated Mosquito Abatement District Proposed Fiscal Year 2024-2025

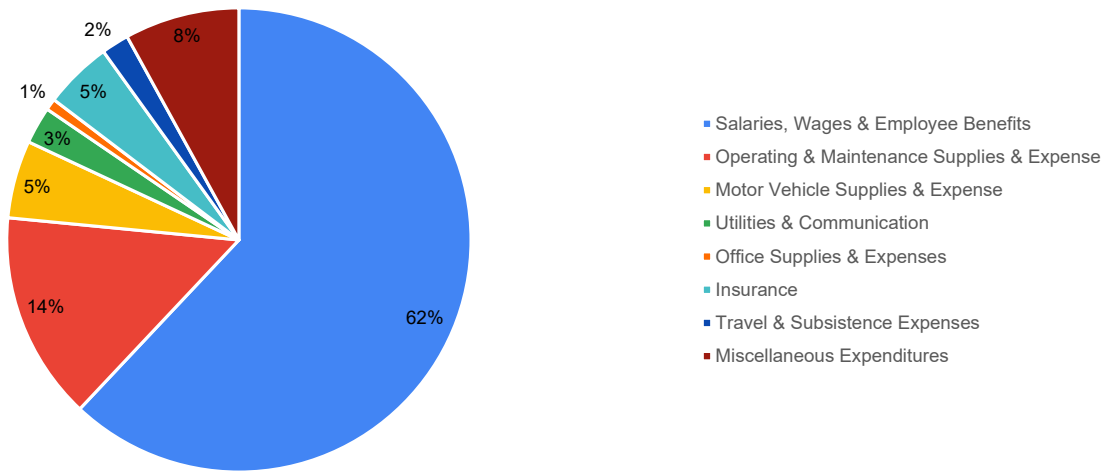
Account Number	Account Name	Budget	Proposed	Increase (Decrease)	>50% increase	Percent of Budget
		FY 2023 - 2024	Budget FY 2024 - 2025		Percent Change	
<b>Salaries, Wages &amp; Employee Benefits</b>						
6101-01	Salaried Wages & Trustee Allowance	\$1,340,000.00	\$1,340,000.00	\$ -	0.00%	29.85%
6101-06	Hourly Wages & Extra Help	\$730,000.00	\$750,000.00	\$ 20,000.00	2.74%	16.71%
6101-02	FICA Employers Contribution	\$162,000.00	\$162,000.00	\$ -	0.00%	3.61%
6101-03	Unemployment Insurance	\$24,000.00	\$24,000.00	\$ -	0.00%	0.53%
6101-04	Retirement Districts Payment	\$150,000.00	\$150,000.00	\$ -	0.00%	3.34%
6101-08	CalPERS UAL Payment	\$0.00	\$26,000.00	\$ 26,000.00		0.58%
6101-05	Group Health Insurance	\$300,000.00	\$300,000.00	\$ -	0.00%	6.68%
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$9,000.00	\$ 1,000.00	12.50%	0.20%
	<b>TOTALS</b>	<b>\$2,714,000.00</b>	<b>\$2,761,000.00</b>	<b>\$ 47,000.00</b>	<b>1.73%</b>	<b>61.51%</b>
<b>Operating &amp; Maintenance Supplies &amp; Expense</b>						
6102-01	Insecticides & Herbicides	\$500,000.00	\$500,000.00	\$ -	0.00%	11.14%
6102-02	Power Spray & Field Equipment	\$25,000.00	\$30,000.00	\$ 5,000.00	20.00%	0.67%
6102-03	Misc Operating Supplies & Expense	\$5,000.00	\$7,000.00	\$ 2,000.00	40.00%	0.16%
6102-04	Fish Program	\$25,000.00	\$10,000.00	\$ (15,000.00)	-60.00%	0.22%
6102-05	Building & Ground Maintenance	\$30,000.00	\$30,000.00	\$ -	0.00%	0.67%
6102-06	Airplane Expense	\$50,000.00	\$1,000.00	\$ (49,000.00)	-98.00%	0.02%
	<b>TOTALS</b>	<b>\$635,000.00</b>	<b>\$578,000.00</b>	<b>\$ (57,000.00)</b>	<b>-8.98%</b>	<b>12.88%</b>
<b>Motor Vehicle Supplies &amp; Expense</b>						
6103-01	Fuel & Lubricants	\$180,000.00	\$180,000.00	\$ -	0.00%	4.01%
6103-02	Repairs & Shop Tools	\$45,000.00	\$45,000.00	\$ -	0.00%	1.00%
6103-03	Tires & Batteries	\$12,000.00	\$15,000.00	\$ 3,000.00	25.00%	0.33%
6103-04	Fleet Lease	\$0.00	\$120,000.00	\$ 120,000.00		2.67%
	<b>TOTALS</b>	<b>\$237,000.00</b>	<b>\$360,000.00</b>	<b>\$ 123,000.00</b>	<b>51.90%</b>	<b>8.02%</b>
<b>Utilities &amp; Communication</b>						
6104-01	Heat, Light & Power	\$40,000.00	\$50,000.00	\$ 10,000.00	25.00%	1.11%
6104-04	Water, Sewer & Disposal	\$18,000.00	\$19,000.00	\$ 1,000.00	5.56%	0.42%
6105-01	Telephone	\$25,000.00	\$25,000.00	\$ -	0.00%	0.56%
6105-02	Cellular phones	\$30,000.00	\$30,000.00	\$ -	0.00%	0.67%
	<b>TOTALS</b>	<b>\$113,000.00</b>	<b>\$124,000.00</b>	<b>\$ 11,000.00</b>	<b>9.73%</b>	<b>2.76%</b>
<b>Office Supplies &amp; Expenses</b>						
6106-02	Postage, Printing & Stationery	\$6,000.00	\$6,000.00	\$ -	0.00%	0.13%
6106-04	Repairs & Maintenance	\$6,000.00	\$6,000.00	\$ -	0.00%	0.13%
6106-05	Misc Office Supplies	\$13,000.00	\$14,000.00	\$ 1,000.00	7.69%	0.31%
6106-06	Office Equipment & Furniture	\$10,000.00	\$10,000.00	\$ -	0.00%	0.22%
	<b>TOTALS</b>	<b>\$35,000.00</b>	<b>\$36,000.00</b>	<b>\$ 1,000.00</b>	<b>2.86%</b>	<b>0.80%</b>
<b>Insurance</b>						
6107-01	Liability, Property & Auto	\$128,000.00	\$125,000.00	\$ (3,000.00)	-2.34%	2.78%
6107-02	Workers Compensation	\$80,000.00	\$80,000.00	\$ -	0.00%	1.78%
	<b>TOTALS</b>	<b>\$208,000.00</b>	<b>\$205,000.00</b>	<b>\$ (3,000.00)</b>	<b>-1.44%</b>	<b>4.57%</b>
<b>Travel &amp; Subsistence Expenses</b>						
6108-01	Meetings & Travel Allowance	\$75,000.00	\$75,000.00	\$ -	0.00%	1.67%
6108-02	Trustee Expenses	\$1,000.00	\$1,000.00	\$ -	0.00%	0.02%
6108-03	Meal Allowance	\$8,000.00	\$5,000.00	\$ (3,000.00)	-37.50%	0.11%
	<b>TOTALS</b>	<b>\$84,000.00</b>	<b>\$81,000.00</b>	<b>\$ (3,000.00)</b>	<b>-3.57%</b>	<b>1.80%</b>

Account Number	Account Name	Budget	Proposed Budget	Increase (Decrease)	>50% increase	Percent Change	Percent of Budget
		FY 2023 - 2024	FY 2024 - 2025				
<b>Miscellaneous Expenditures</b>							
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$2,000.00	\$ -		0.00%	0.04%
6109-02	Dues, Subscriptions and Fees	\$32,000.00	\$30,000.00	\$(2,000.00)		-6.25%	0.67%
6109-03	Education & Publicity	\$30,000.00	\$35,000.00	\$ 5,000.00		16.67%	0.78%
6109-04	Accounting	\$14,000.00	\$15,000.00	\$ 1,000.00		7.14%	0.33%
6109-05	Legal	\$12,000.00	\$12,000.00	\$ -		0.00%	0.27%
6109-06	County Service Charge	\$63,000.00	\$65,000.00	\$ 2,000.00		3.17%	1.45%
6109-07	Uniforms, Safety Apparel & Equipment	\$32,000.00	\$25,000.00	\$(7,000.00)		-21.88%	0.56%
6109-08	Surveillance & Research	\$65,000.00	\$70,000.00	\$ 5,000.00		7.69%	1.56%
6109-09	Other Miscellaneous Expenditures	\$18,000.00	\$18,000.00	\$ -		0.00%	0.40%
6109-10	GIS & GPS	\$82,000.00	\$72,000.00	\$(10,000.00)		-12.20%	1.60%
	<b>TOTALS</b>	<b>\$350,000.00</b>	<b>\$344,000.00</b>	<b>\$ (6,000.00)</b>		<b>-1.71%</b>	<b>7.66%</b>
<b>Total Operational Expenses</b>		<b>\$4,376,000.00</b>	<b>\$4,489,000.00</b>	<b>\$ 113,000.00</b>		<b>2.58%</b>	
<b>Capital Outlay</b>							
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$25,000.00	\$ 10,000.00		66.67%	
6110-02	Auto Equipment	\$500,000.00	\$350,000.00	\$(150,000.00)		-30.00%	
6110-03	Shop Equipment	\$10,000.00	\$15,000.00	\$ 5,000.00		50.00%	
6110-04	Field Equipment	\$150,000.00	\$150,000.00	\$ -		0.00%	
6110-05	Building & Ground Improvement	\$1,500,000.00	\$720,000.00	\$(780,000.00)		-52.00%	
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$290,000.00	\$ -		0.00%	
<b>Total Capital Outlay Expenditures</b>		<b>\$2,465,000.00</b>	<b>\$1,550,000.00</b>	<b>\$ (915,000.00)</b>		<b>-37.12%</b>	
<b>Total Operational &amp; Capital Outlay</b>		<b>\$6,841,000.00</b>	<b>\$6,039,000.00</b>	<b>\$ (802,000.00)</b>		<b>-11.72%</b>	
<b>Special Projects Reserve</b>		\$150,000.00	\$150,000.00	\$ -		0.00%	
<b>MVCAC SSJVR Mutual Aid Reserve</b>		\$100,000.00	\$100,000.00	\$ -		0.00%	
<b>Contingency Reserve</b>		\$500,000.00	\$1,000,000.00	\$ 500,000.00		100.00%	
<b>Building Reserve</b>		\$2,000,000.00	\$2,000,000.00	\$ -		0.00%	
<b>Equipment Reserve</b>		\$500,000.00	\$500,000.00	\$ -		0.00%	
<b>General Reserve</b>		\$3,126,000.00	\$3,208,000.00	\$ 82,000.00		2.62%	
<b>Total Reserves</b>		<b>\$6,376,000.00</b>	<b>\$6,958,000.00</b>	<b>\$ 582,000.00</b>		<b>9.13%</b>	
<b>Total Budget &amp; Reserves</b>		<b>\$13,217,000.00</b>	<b>\$12,997,000.00</b>	<b>\$ (220,000.00)</b>		<b>-1.66%</b>	

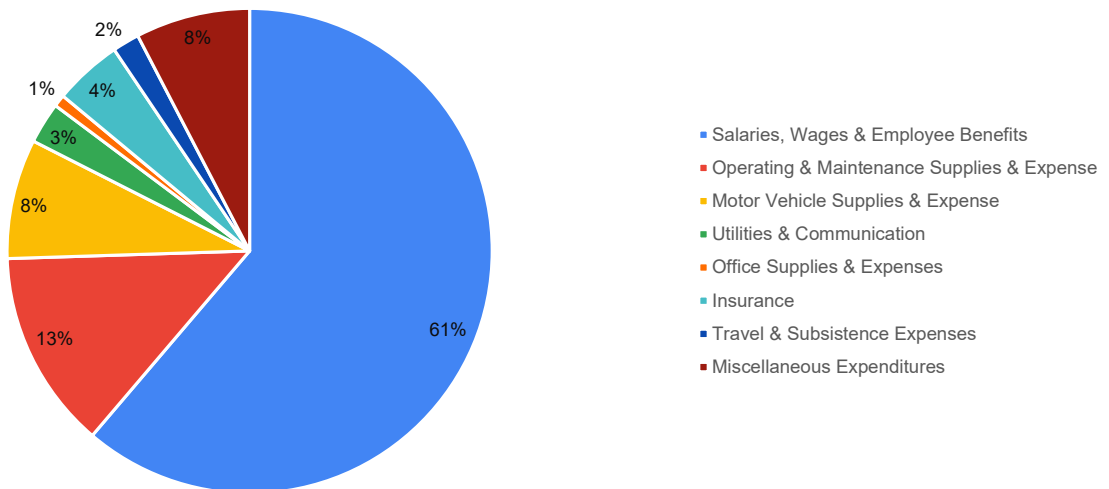
### Operational Budget Summary

	FY 23/24	FY 24/25	Change	% Change	% of Budget
Salaries, Wages & Employee Benefits	\$ 2,714,000.00	\$ 2,761,000.00	\$ 47,000.00	2%	61%
Operating & Maintenance Supplies & Expense	\$ 635,000.00	\$ 598,000.00	\$ (37,000.00)	-6%	13%
Motor Vehicle Supplies & Expense	\$ 237,000.00	\$ 360,000.00	\$ 123,000.00	52%	8%
Utilities & Communication	\$ 113,000.00	\$ 124,000.00	\$ 11,000.00	10%	3%
Office Supplies & Expenses	\$ 35,000.00	\$ 36,000.00	\$ 1,000.00	3%	1%
Insurance	\$ 208,000.00	\$ 205,000.00	\$ (3,000.00)	-1%	5%
Travel & Subsistence Expenses	\$ 84,000.00	\$ 81,000.00	\$ (3,000.00)	-4%	2%
Miscellaneous Expenditures	\$ 350,000.00	\$ 344,000.00	\$ (6,000.00)	-2%	8%
<b>Total Operational Expenses</b>	<b>\$ 4,376,000.00</b>	<b>\$ 4,509,000.00</b>	<b>\$ 133,000.00</b>		

### Fiscal Year 23/24



### Fiscal Year 24/25 Proposed





## **Consolidated Mosquito Abatement District**

### **Fiscal Year 2024 – 2025 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 (0.0775 for PEPRAs employees) of earnings and the District's payment rate is at 0.1015 (0.0787 for PEPRAs) for current fiscal year.

**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. Sufficient monies are allocated for current employee coverages, with additional monies available for a moderate premium increase in January 2025.

**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 and benefits, including 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 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.

**6103-04 Fleet Lease:** This category funds leased vehicles in the District's fleet on the Enterprise Fleet management lease program.

## **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 and mobile device 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, VCJPA, ESA, CSDA 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.

**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.