

SPECIAL MEETING OF THE BUDGET COMMITTEE

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

TELECONFERENCE DIAL-IN NUMBER
(508) 924-5256

- or -

VIDEO CONFERENCE
<https://join.freeconferencecall.com/cmadv>
Online meeting ID: cmadv

AGENDA

Monday, June 14, 2021

6:00 PM

1. ROLL CALL:

Budget Committee Members are, Pete Esraelian, Dan Munk, Joe Reyna, Bruce Taylor, and President, Tokuo Fukuda.

2. INTRODUCTION OF VISITORS:

The public may address the Committee on each agenda item during consideration of that item.

3. PUBLIC COMMENTS:

This is an opportunity for public comments 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 the salaries, hourly wages and benefits of District employees and make a recommendation to the full Board.

6. PROPOSED FISCAL YEAR 2021 – 2022 BUDGET:

The Committee will consider the proposed funds available to finance the budget and the proposed FY 2021 – 2022 budget and will make a recommendation to the full Board.

7. ADJOURNMENT:



Consolidated Mosquito Abatement District

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Date: June 7, 2021

To: CMAD Board of Trustees

From: CMAD Employees Association

Subject: Salary Considerations

Members of the Board,

The Consolidated Mosquito Abatement District Employees Association respectfully requests that the Board consider an increase in salaries and wages for District employees. This request would include a cost-of-living increase based on the current Consumer Price Index of 4.5% in April. We also request that several of the position classifications be adjusted to bring them more in line with salaries of those positions in other districts of our region. The Manager will be making a recommendation and we are in support of the adjustments he is proposing.

We would also like to request a considerable increase for all seasonal and temporary employees. With the increase of the minimum wage rate in California and the difficulty we have had in finding good, dependable employees, we feel that it is necessary to increase the wages of our very important and hardworking seasonal employees. This will allow the District to continue to be effective in our fight against mosquitoes and mosquito-borne diseases.

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,

Devon Cornel
Area Supervisor

B. Deegan
Vector Biologist

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

Background:

As part of the development of a Budget for FY 2021/2022, the Board will consider a recommendation to increase the salaries and wages of regular and seasonal employees. Several attachments are included to provide additional background and justification for adjustments to the Basic Salary and Wage Plan and position classification schedules.

The Consumer Price Index (CPI) for April 2021 has been included that shows the annual change for Urban Wage Earners in West – Size B/C is 4.5 percent.

An attachment is enclosed that shows the District's net levy (income) and the annual percent increase in levies in relation to the annual CPI and the COLA granted to employees for the previous seven fiscal years. This demonstrates that COLA increases are well within the increases of District revenues.

An attachment has been included that shows a comparison of salaries for similar positions on a regional basis for the positions of Area Supervisor, Office Administrator and Vector Biologist, these are positions that are easily comparable district by district. Regional averages have been calculated. This comparison indicates that our District salaries lag behind salaries of regional districts especially those with comparable programs. This gap will continue to increase annually and will increase this next fiscal year with COLA increases.

As such I am recommending COLA increases as well as additional adjustments. These recommendations are in an attachment that shows actual percent increases (and ranges) for each position. These proposed salaries are then summarized in the Salary and Related Benefits Plan showing current salary by step and proposed salaries (in red).

While these adjustments will increase salary ranges for regular employees, it will be necessary to re-evaluate and compare with regional salaries on an annual basis.

Also, along with the recommendation from the Employees Association, I am proposing a two dollar (\$2.00) increase for most seasonal wage steps, as shown in the Basic Salary and Wage Plan.

Action requested:

Approve increases in salaries and wages within the Basic Salary and Wage Plan for Position Classifications for Regular Employees and for Seasonal, Temporary and Special Project Employees as proposed under Salary and Related Benefits and to be effective July 1, 2021.

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE APRIL 2021

(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 2020	Mar 2021	Apr 2021	Mar 2021	Apr 2021	Apr 2021	Apr 2020	Mar 2021	Apr 2021	Mar 2021	Apr 2021	Apr 2021
U. S. City Average.....	256.389	264.877	267.054	2.6	4.2	0.8	249.515	258.935	261.237	3.0	4.7	0.9
West.....	272.913	280.625	283.507	2.4	3.9	1.0	264.167	272.841	275.807	2.9	4.4	1.1
West – Size Class A ¹	281.278	289.308	292.049	2.3	3.8	0.9	271.062	280.294	282.854	2.8	4.4	0.9
West – Size Class B/C ²	158.824	163.257	165.088	2.6	3.9	1.1	158.168	163.169	165.227	2.9	4.5	1.3
Mountain ³	106.275	109.308	110.748	2.5	4.2	1.3	106.345	110.009	111.541	3.1	4.9	1.4
Pacific ³	105.963	108.947	109.951	2.4	3.8	0.9	105.941	109.363	110.444	2.8	4.3	1.0
Los Angeles-Long Beach-Anaheim, CA.....	275.853	282.648	285.808	2.2	3.6	1.1	265.930	274.097	277.126	2.7	4.2	1.1
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2020	Jan 2021	Mar 2021	Jan 2021	Mar 2021	Mar 2021	Mar 2020	Jan 2021	Mar 2021	Jan 2021	Mar 2021	Mar 2021
Riverside-San Bernardino-Ontario, CA ³	107.162	109.550	110.981	2.2	3.6	1.3	107.425	110.204	111.823	2.4	4.1	1.5
San Diego-Carlsbad, CA.....	302.589	307.688	315.035	1.7	4.1	2.4	285.543	291.490	298.292	2.5	4.5	2.3
Urban Hawaii.....	285.321	287.634	290.361	1.4	1.8	0.9	282.885	284.959	288.147	1.4	1.9	1.1
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			284.293 Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Apr 2020	Feb 2021	Apr 2021	Feb 2021	Apr 2021	Apr 2021	Apr 2020	Feb 2021	Apr 2021	Feb 2021	Apr 2021	Apr 2021
Phoenix-Mesa-Scottsdale, AZ ⁴	143.734	147.186	150.787	1.0	4.9	2.4	142.659	146.173	149.951	1.3	5.1	2.6
San Francisco-Oakland-Hayward, CA.....	298.074	304.387	309.419	1.6	3.8	1.7	290.304	297.170	302.294	1.8	4.1	1.7
Seattle-Tacoma-Bellevue, WA.....	280.484	286.950	290.068	1.7	3.4	1.1	276.427	282.795	286.700	1.7	3.7	1.4
Urban Alaska.....	222.909	229.478	233.519	1.3	4.8	1.8	221.826	229.145	233.438	2.0	5.2	1.9

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 12, 2021. The next release date is scheduled for June 10, 2021. For questions, please contact us at BLInfoSF@bls.gov or (415) 625-2270.

Comparison Annual Percent Increase in Revenue from Schedule of Levies, CPI and COLA

<u>Fiscal Year</u>	<u>Schedule of Levies</u>		<u>CPI*</u>	<u>Wage</u>
	<u>Net Levy</u>	<u>Percent Increase</u>	<u>West B/C April</u>	<u>COLA</u>
2013 - 2014	\$2,669,837		1	1.5
2014 - 2015	\$2,844,901	6.56	0.6	1
2015 - 2016	\$2,993,951	5.24	1.5 ⁺	1.5 ⁺
2016 - 2017	\$3,151,686	5.27	2.4	5 ⁺⁺
2017 - 2018	\$3,341,781	6.03	2.7	2
2018 - 2019	\$3,479,373	4.12	2.6	2.5
2019 - 2020	\$3,705,157	6.49	1.3	0
2020 - 2021	\$3,886,859	4.56	4.5	

* Unless noted, CPI is based on the percent change for Urban Wage Earners West B/C Cities in April.

⁺ COLA approved was based on the CPI for West Cities in April which was 1.5%.

⁺⁺ Wage increase approved was based on 2.5 % COLA plus 2.5% salary adjustment.

District		Step 1	Step2	Step 3	Step 4	Step 5	Step 6	Step 7
Area Supervisor								
Consolidated MAD								
Area Supervisor		\$4,476	\$4,679	\$4,872	\$5,073	\$5,298		
Kings MAD								
Area Supervisor	*	\$3,736	\$4,036	\$4,336	\$4,636	\$4,936	\$5,236	\$5,536
Delta VCD								
VC Supervisor	*	\$4,894	\$5,200	\$5,506	\$5,812	\$6,118		
Fresno MVCD								
Foreman	*	\$4,924	\$5,121	\$5,326	\$5,539	\$5,760	\$5,991	\$6,230
Merced Co. MAD								
Field Services Super	*	\$4,881	\$5,127	\$5,384	\$5,654	\$5,938		
Average High Salary*						\$5,956		

Office Administrator								
Consolidated MAD								
		\$5,298	\$5,563	\$5,841				
Kings MAD								
		\$3,814	\$4,114	\$4,414	\$4,714	\$5,014	\$5,314	\$5,614
Delta VCD								
		\$5,335	\$5,669	\$6,002	\$6,335	\$6,668		
Fresno Westside								
		3,771	\$3,959	\$4,157	\$4,365	\$4,584	\$4,813	\$5,054
Fresno MVCD								
Office Manager		\$6,116	\$6,361	\$6,615	\$6,880	\$7,155	\$7,441	\$7,739
Merced Co MVCD								
		\$6,207	\$6,519	\$6,847	\$7,190	\$7,549		
Average High Salary				\$6,526				

		Biologist					
Consolidated MAD							
Vector Biologist		\$5,047	\$5,298	\$5,563			
Associate Biologist		\$4,476	\$4,679	\$4,872	\$5,073	\$5,298	
Delta VCD							
		\$6,001	\$6,376	\$6,752	\$7,127	\$7,502	
Fresno Westside							
		\$5,138	\$5,395	\$5,665	\$5,948	\$6,246	\$6,558 \$6,886
Fresno MVCD							
		\$6,745	\$7,015	\$7,295	\$7,587	\$7,981	\$8,206
Madera MVCD							
		\$4,080	\$4,610	\$5,210	\$5,887	\$6,652	
Average High Salary							
	Step 3			\$6,230			
	Step 5 - 7					\$7,312	

Area Supervisor/Mechanic

Current	\$4,476	\$4,679	\$4,872	\$5,073	\$5,298
10% (10 -13)	\$4,936	\$5,182	\$5,442	\$5,714	\$6,000

GIS Coordinator/Assoc. Biologist

Current	\$4,476	\$4,679	\$4,872	\$5,073	\$5,298
6.00% (6 - 8.9)	\$4,744	\$4,982	\$5,230	\$5,492	\$5,768

Data Management Associate

Current	\$4,122	\$4,286	\$4,457	\$4,634	\$4,821
8.00% (8-12)	\$4,452	\$4,678	\$4,908	\$5,154	\$5,412

Office Administrator

Current	\$5,298	\$5,563	\$5,841		
Current UPS 4.5%	\$5,974	\$6,272	\$6,586		

Urban Programs Specialist (UPS)

Current	\$5,716	\$6,001	\$6,303		
4.50%	\$5,974	\$6,272	\$6,586		

Vector Biologist

Current	\$5,047	\$5,298	\$5,563		
Current UPS 4.5%	\$5,974	\$6,272	\$6,586		

Science Education Coordinator

Current	\$6,314	\$6,630	\$6,962	\$7,310	\$7,676
4.50%	\$6,598	\$6,928	\$7,274	\$7,638	\$8,020

Superintendent of Operations

Current	\$8,400	\$8,700	\$9,048		
4.50%	\$8,778	\$9,216	\$9,466		

Seasonal/Temporary and Special Project

Step 1 Step 2 Step 3 Step 4 Step 5

Level I

**Seasonal Tech I
Surveillance Assistant I
Outreach Assistant I
Office Aide I**

Current

New		\$14.00	\$14.50	\$15.00	\$15.50
	\$1.00	\$15.00	\$15.50	\$16.00	\$16.50
	\$2.00	\$16.00	\$16.50	\$17.00	\$17.50

Level II

**Seasonal Tech II
Surveillance Assistant II
Outreach Assistant II
Office Aide II**

Current

New		\$16.00	\$16.50	\$17.00	\$17.50
	\$1.00	\$17.00	\$17.50	\$18.00	\$18.50
	\$2.00	\$18.00	\$18.50	\$19.00	\$19.50

Level III

Seasonal Tech III

Current

New		\$22.30	\$23.19	\$24.13	\$25.08	\$26.08
	3%	\$23.00	\$24.00	\$25.00	\$26.00	\$27.00

Clerical Assistant

Current

New		\$21.05	\$21.95	\$22.78	\$23.78	\$24.83
	4.50%	\$22.00	\$23.00	\$24.00	\$25.00	\$26.00

Special Project

Current

New		\$14.50	\$15.00	\$15.50	\$16.00	\$17.00
		\$16.00	\$16.50	\$17.00	\$17.50	\$18.00

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

Proposed Salaried Wages - Effective July 1, 2021

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	\$8,400 \$8,778	\$8,700 \$9,216	\$9,048 \$9,466		
Science Education Coordinator	\$6,314 \$6,598	\$6,630 \$6,928	\$6,962 \$7,274	\$7,310 \$7,638	\$7,676 \$8,020
Vector Biologist	\$5,047 \$5,974	\$5,298 \$6,272	\$5,563 \$6,586		
Urban Programs Specialist	\$5,716 \$5,974	\$6,001 \$6,272	\$6,303 \$6,586		
Office Administrator	\$5,298 \$5,974	\$5,563 \$6,272	\$5,841 \$6,586		
Area Supervisor	\$4,476 \$4,936	\$4,679 \$5,182	\$4,872 \$5,442	\$5,073 \$5,714	\$5,298 \$6,000
Mechanic	\$4,476 \$4,936	\$4,679 \$5,182	\$4,872 \$5,442	\$5,073 \$5,714	\$5,298 \$6,000
Associate Biologist	\$4,476 \$4,744	\$4,679 \$4,982	\$4,872 \$5,230	\$5,073 \$5,492	\$5,298 \$5,768
GIS Coordinator	\$4,476 \$4,744	\$4,679 \$4,982	\$4,872 \$5,230	\$5,073 \$5,492	\$5,298 \$5,768
Data Management Associate	\$4,122 \$4,452	\$4,286 \$4,678	\$4,457 \$4,908	\$4,634 \$5,154	\$4,821 \$5,412

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

Proposed Hourly Wages - Effective July 1, 2021

1. Basic Salary and Wage Plan

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	\$14.00	\$14.50	\$15.00	\$15.50	
	\$1.00	\$15.00	\$15.50	\$16.00	\$16.50	
	\$2.00	\$16.00	\$16.50	\$17.00	\$17.50	
<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	\$16.00	\$16.50	\$17.00	\$17.50	
	\$1.00	\$17.00	\$17.50	\$18.00	\$18.50	
	\$2.00	\$18.00	\$18.50	\$19.00	\$19.50	
<u>Level III</u>						
Seasonal Tech III						
	current	\$22.30	\$23.19	\$24.13	\$25.08	\$26.08
	3%	\$23.00	\$24.00	\$25.00	\$26.00	\$27.00
Clerical Assistant						
	current	\$21.05	\$21.95	\$22.78	\$23.78	\$24.83
	4.5%	\$22.00	\$23.00	\$24.00	\$25.00	\$26.00
		<u>Step Increments</u>				
		<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
Special Project		\$14.50	\$15.00	\$15.50	\$16.00	\$17.00

Level I Step increments (1 - 4) are based on the year of service with the District, Level II Step increments (5 - 8) are based on discretion of the Manager. Employees may be placed at a different step based upon the employee's experience or education or for the benefit of the District at the determination and discretion of the Manager.

Consolidated Mosquito Abatement District
Estimated Income for Fiscal Year 2021 - 2022
(From Schedule of Levies 2020/2021)

	District Income
Current secured	\$3,784,521.00
Unitary secured	\$113,175.00
Administration costs	(\$47,393.00)
Redevelopment contribution	<u>(\$235,592.00)</u>
	\$3,614,711.00
Current unsecured	<u>\$180,736.00</u>
	\$3,795,447.00
Homeowners	\$29,137.00
Redevelopment return	<u>\$62,275.00</u>
	\$3,886,859.00
Interest income	\$25,000.00
Service charges	<u>\$10,000.00</u>
Total Estimated 2021 - 2022 Income	\$3,921,859.00

Consolidated Mosquito Abatement District

Funds Available to Finance the 2021 – 2022 Budget

Cash on Hand, March 31, 2021	\$5,598,000.00
Estimated Income for April, May & June	<u>\$1,728,000.00</u>
Sub-Total	\$7,326,000.00
Estimated Expenses for April, May & June	<u>(\$1,100,000.00)</u>
Estimated Cash Carry-Over, June 30, 2020	\$6,226,000.00
Estimated Income for Fiscal Year 2020 – 2021	<u>\$3,922,000.00</u>
Estimated Funds Available for Fiscal Year 2020 – 2021	\$10,148,000.00

Consolidated Mosquito Abatement District
Fiscal Year 2021 - 2022

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	PROPOSED BUDGET FY 2021/2022	INCREASE/ (DECREASE)
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages & Trustee Allowance	\$1,050,000.00	\$1,150,000.00	\$100,000.00
6101-06	Hourly Wages & Extra Help	\$615,000.00	\$615,000.00	\$0.00
6101-02	FICA Employers Contribution	\$130,000.00	\$135,000.00	\$5,000.00
6101-03	Unemployment Insurance	\$24,000.00	\$24,000.00	\$0.00
6101-04	Retirement Districts Payment	\$661,147.00	\$150,000.00	(\$511,147.00)
6101-05	Group Health Insurance	\$220,000.00	\$240,000.00	\$20,000.00
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$8,000.00	\$0.00
	TOTALS	\$2,708,147.00	\$2,322,000.00	(\$386,147.00)
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$450,000.00	\$400,000.00	(\$50,000.00)
6102-02	Power Spray & Field Equipment	\$25,000.00	\$25,000.00	\$0.00
6102-03	Misc Operating Supplies & Expense	\$8,000.00	\$6,000.00	(\$2,000.00)
6102-04	Fish Program	\$0.00	\$10,000.00	\$10,000.00
6102-05	Building & Ground Maintenance	\$35,000.00	\$20,000.00	(\$15,000.00)
6102-06	Airplane Expense	\$3,000.00	\$3,000.00	\$0.00
	TOTALS	\$521,000.00	\$464,000.00	(\$57,000.00)
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$175,000.00	\$150,000.00	(\$25,000.00)
6103-02	Repairs & Shop Tools	\$50,000.00	\$45,000.00	(\$5,000.00)
6103-03	Tires & Batteries	\$14,000.00	\$12,000.00	(\$2,000.00)
	TOTALS	\$239,000.00	\$207,000.00	(\$32,000.00)
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$48,000.00	\$40,000.00	(\$8,000.00)
6104-04	Water, Sewer & Disposal	\$20,000.00	\$18,000.00	(\$2,000.00)
6105-01	Telephone	\$24,000.00	\$22,000.00	(\$2,000.00)
6105-02	Cellular phones	\$22,000.00	\$22,000.00	\$0.00
	TOTALS	\$114,000.00	\$102,000.00	(\$12,000.00)
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$4,000.00	\$4,000.00	\$0.00
6106-04	Repairs & Maintenance	\$8,000.00	\$6,000.00	(\$2,000.00)
6106-05	Misc Office Supplies	\$15,000.00	\$13,000.00	(\$2,000.00)
6106-06	Office Equipment & Furniture	\$13,000.00	\$8,000.00	(\$5,000.00)
	TOTALS	\$40,000.00	\$31,000.00	(\$9,000.00)
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$76,000.00	\$87,000.00	\$11,000.00
6107-02	Workers Compensation	\$78,000.00	\$76,000.00	(\$2,000.00)
	TOTALS	\$154,000.00	\$163,000.00	\$9,000.00

**Consolidated Mosquito Abatement District
Fiscal Year 2021 - 2022**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2020/2021	PROPOSED BUDGET FY 2021/2022	INCREASE/ (DECREASE)
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$65,000.00	\$50,000.00	(\$15,000.00)
6108-02	Trustee Expenses	\$1,000.00	\$1,000.00	\$0.00
6108-03	Meal Allowance	\$7,000.00	\$5,000.00	(\$2,000.00)
	TOTALS	\$73,000.00	\$56,000.00	(\$17,000.00)
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$5,000.00	\$2,000.00	(\$3,000.00)
6109-02	Dues, Subscriptions and Fees	\$30,000.00	\$28,000.00	(\$2,000.00)
6109-03	Education & Publicity	\$30,000.00	\$30,000.00	\$0.00
6109-04	Accounting	\$5,000.00	\$14,000.00	\$9,000.00
6109-05	Legal	\$12,000.00	\$14,000.00	\$2,000.00
6109-07	Uniforms, Safety Apparel & Equipment	\$23,000.00	\$30,000.00	\$7,000.00
6109-08	Surveillance & Research	\$65,000.00	\$50,000.00	(\$15,000.00)
6109-09	Other Miscellaneous Expenditures	\$0.00	\$20,000.00	\$20,000.00
6109-10	GIS & GPS	\$80,000.00	\$60,000.00	(\$20,000.00)
	TOTALS	\$250,000.00	\$248,000.00	(\$2,000.00)
TOTAL OPERATIONAL EXPENDITURES		\$4,099,147.00	\$3,593,000.00	(\$506,147.00)
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$10,000.00	\$15,000.00	\$5,000.00
6110-02	Auto Equipment	\$250,000.00	\$300,000.00	\$50,000.00
6110-03	Shop Equipment	\$10,000.00	\$10,000.00	\$0.00
6110-04	Field Equipment	\$15,000.00	\$20,000.00	\$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	\$625,000.00	\$685,000.00	\$60,000.00
TOTAL OPERATIONAL & CAPITAL OUTLAY		\$4,724,147.00	\$4,278,000.00	(\$446,147.00)
<u>SPECIAL PROJECTS RESERVE</u>		\$250,000.00	\$250,000.00	\$0.00
<u>CONTINGENCY RESERVE</u>		\$148,853.00	\$300,000.00	\$151,147.00
<u>BUILDING RESERVE</u>		\$500,000.00	\$900,000.00	\$400,000.00
<u>EQUIPMENT RESERVE</u>		\$50,000.00	\$400,000.00	\$350,000.00
<u>GENERAL RESERVE</u>		\$3,083,000.00	\$4,020,000.00	\$937,000.00
	TOTAL RESERVES	\$4,031,853.00	\$5,870,000.00	\$1,838,147.00
TOTAL BUDGET & RESERVES		\$8,756,000.00	\$10,148,000.00	\$1,392,000.00

**Consolidated Mosquito Abatement District
Fiscal Year 2021 – 2022 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 0.0865 (0.0759 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 2022.
- 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 & 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 Elect/President, including International SOVE conferences; 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 sustaining 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.

6109-07 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, such as costs involved with preparations and expenditures involved with the District's 75th Anniversary Celebration and Open House.

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 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.