

**#6100 SALARIES**

General Manager position salary will increase to \$107,100. The Seasonal Technician has assumed additional responsibilities and I propose a three dollar (3) an hour increase to twenty-seven (27) per hour.

General Manager	\$ 107,100.00	
Seasonal x 6 months	<u>26,730.00</u>	
	\$ 133,830.00	=

\$ 133,830.00

**#6102 TRUSTEE FEES**

California Health & Safety Code, Section 2030 reads as follows:

- (a) The members of the board of trustees shall serve without compensation.
- (b) The members of the board of trustees may receive their actual and necessary travelling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the board of trustees may by resolution provide for the allowance and payment to each trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A trustee may waive the payments permitted by this subdivision.
- (c) Notwithstanding subdivision (a), the secretary of the board of trustees may receive compensation in an amount determined by the board of trustees.
- (d) Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.

\$ 6000 required for this account.

**#6110 FICA**

This amount is dependent on employees and Trustee compensation. Employers are federally obligated to pay 7.65% of all employee salaries to this fund.

\$ 137,550.00	
<u>x 7.65%</u>	
\$ 10,522.57 rounded off to \$ 11,000.00	

**#6111**

**EMPLOYEE HEALTH INSURANCE**

By resolution, the Board of Trustees agreed an allowance of \$ 1,000 for employee health insurance.

\$ 12,000 required for this account.

**#6120**

**WEST NILE VIRUS**

This account is dedicated to any extra operational funds needed for control and surveillance of the West Nile virus. I recommend that the Board continue this funding for the foreseeable future while the West Nile virus threat is with us.

\$ 10,000 required for this account.

**#6121**

**UNEMPLOYMENT INSURANCE**

This amount is determined by each employee’s first \$7,000.00 earned in the calendar year. This amount is then multiplied by a percentage factor determined by the State’s Employment Development Dept. This year’s percentage factor, at the time of this writing remains the same at 6.2%, however with unemployment claims at record levels, an across the board increase may ensue. A 2% increase is added to current levels

\$ 20,000.00 – subject wages
x <u>6.2%</u>
\$ 1,240.00 rounded to \$1,300

\$ 1,300 required for this account.

**#6130**

**MAINTENANCE OF EQUIPMENT**

Anticipated expenses:

Computer service	\$ 1200.00
Copy Machine service	<u>300.00</u>
	\$ 1,500.00

\$ 1,500 required for this account.

**#6131**

**LAUNDRY**

The District has a contract with Cintas through 2024. When obtaining quotes from uniform companies last year, Cintas was by far the lowest, one of the reasons being that the District has been with Cintas for so long.

Last fiscal year, the District spent \$3,800 on this account. An anticipated 5% increase in rate will bring the total to:

\$ 3,800.00	\$ 3,800.00
<u>X        5%</u>	<u>+ 190.00</u>
\$ 190.00	\$ 3,990.00 rounded to 4,000.00

**#6132        MAINTENANCE OF BUILDING**

The District building is old but in good shape and is entirely functional and requires no major repairs. Anticipated expenses:

Building alarm + permit	\$	1,000.00
Fire bottle service		300.00
Fish food		500.00
Miscellaneous		<u>2,500.00</u>
	\$	4,000.00

\$ 4,000 required for this account.

**#6140        MEMBERSHIPS, DUES**

MVCAC corporate dues fluctuate each year. Dues are determined by a member’s operational expenses for the prior fiscal year multiplied by a factor determined by the Association, .009%.

MVCAC Corporate membership dues	\$	3,700.00
NACCHO membership dues		600.00
CCCA membership dues		2,000.00
AMCA memberships		500.00
Calif. Special District Assn.		1,300.00
Employees’ State Health Certificates		375.00
LAFCO		<u>150.00</u>
	\$	8,625.00

\$ 9,000 required for this account.

**#6141 MISCELLANEOUS**

This account is for items or other expenditures that are not covered in the rest of the budget. The amount remains the same as last year,

\$ 500 required for this account.

**#6142 OFFICE EXPENSE**

Anticipated expenses:

Computer supplies/programs/fees	\$	600.00
Postage		400.00
Toner for printer		750.00
Printing/copying/paper		250.00
Internet/Telephones		2,200.00
Bottled water		100.00
Office supplies		<u>250.00</u>
	\$	4,550.00

\$ 5,000 required for this account.

**#6143 MVCAC RESEARCH FEES**

In 2021-2022, the Mosquito Research Program (MRP) that was supported by the State and the UC was discontinued. At times, the District has donated \$500 for research fees.

\$ 500 required for this account.

**#6145 PUBLIC EDUCATION**

Funding the District's PE efforts, its number one step in controlling mosquitoes is a priority and should include but not be limited to the following:

Printing – educational materials	\$	34,000.00
Other undetermined materials		<u>1,000.00</u>
	\$	35,000.00

\$ 35,000 required for this account.

**#6150**

**PROFESSIONAL SERVICES**

Last year, the District budgeted \$50,300 for this account and spent \$17,780. One-time costs associated with the District annexation plan are included in the account.

Anticipated expenses:

Auditor	\$	10,000.00
Accountant		2,700.00
Attorney		10,000.00
Consultants		46,000.00
Newspaper publishing		1,500.00
LA County Assessor		1,500.00
Board of Equalization		15,800.00
Training classes/webinars		1,000.00
CalPERS – GASB 68 & 74/75		3,000.00
Safe Deposit Box		<u>75.00</u>
	\$	91,575.00 = \$ 92,000

**#6157**

**VACATION & SICK LEAVE REIMBURSEMENT**

This account is dedicated to paying for unused vacation and/or sick leave for the District’s General Manager as per the District’s Policy Manual. District policy is to buy back vacation and sick leave hours at half-rate.

\$1,000 required for this account.

**#6160**

**INSECTICIDES**

Last year, the District spent \$500 in this account. The cost of pesticide expenses will be same as the prior fiscal year \$500

\$500 required for this account.

**#6162**

**GAS, OIL & VEHICLE MAINTENANCE**

The price of fuel and oil fluctuates rapidly. The District has two new vehicles that are maintained regularly so that they function properly and safely. Still, there are unforeseen circumstances, breakdowns, tires, etc.

Last year, the District budgeted \$9,000 in this account and spent \$6,623.42. Staff proposes raising the amount to reflect the increase in fuel and maintenance.

\$9,000 required for this account.

**#6165 SCIENTIFIC EXPENSES**

The District will perform surveillance operations again this year. Shipping materials, equipment to operate the mosquito traps, materials to test dead birds are some of the regular supplies that will be needed throughout the mosquito breeding season.

\$ 500 required for this account.

**#6170 TAX COLLECTION EXPENSE**

Last year the County charged \$12,235 for Tax Collection expenses. This year this account needs to be raised to reflect actual costs.

\$ 13,000 required for this account.

**#6171 TRAVEL & TRANSPORTATION**

The District belongs to three organizations, the Mosquito & Vector Control Association of California, (MVCAC), the American Mosquito Control Association, (AMCA), and the California Special District Association, (CSDA) who hold annual conferences throughout the year. District Trustees and personnel may also attend other organizations' meetings relating to additional issues. Per District policy, members and the General Manager are allotted \$3,500 for travel to these conferences.

The following is a list of anticipated travel:

July. 23-26 2024	NACCHO(360) Annual Conference
Sept. 9-12, 2024	CSDA Annual Conference Indian Wells, CA
Oct. 2-4, 2024	MVCAC Quarterly Meeting Palm Desert
Jan 26-29, 2025	MVCAC Annual Conference Monterey, CA
March 3-7, 2025	AMCA Annual Conference San Juan, Puerto Rico
April 2025	MVCAC Legislative Day Sacramento
May 2025	AMCA Legislative Days Washington DC
May 2025	CCCA Annual Conference Indian Wells, CA

\$ 21,000 required for this account.

**#6172 UTILITIES**

Last year, the District budgeted \$4,000 and spent \$8,534.54. This account will Remain the same to reflect actual costs.

\$ 8,000 required for this account.

**#6180 PERS – RETIREMENT**

As per CalPERS, the District’s contribution rate for 2024-2025, will be 8.0% of affected payroll.

$$\begin{array}{r}
 \$ 107,100.00 \\
 \times \quad 8.0\% \\
 \hline
 \$ 8,568.00\text{-- rounded to }9,000
 \end{array}$$

\$10,000 required for this account.

**#6190 INSURANCE – GENERAL**

Beginning in 1990. for insurances other than health, the District has been a member of self-insured group consisting of other mosquito and vector control districts, the Vector Control Joint Powers Agency (VCJPA).

For 2023-2024, the District will have a small decrease of \$185.00. The District’s insurance policies premiums for 2023-2024:

Workers Compensation	\$	7,158
Liability		6,265
Auto Physical Damage		212
Property		1,218
General Fund		<u>951</u>
	\$	15,284 rounded to 16,000.00

\$ 16,500 required for this account.

**#6191**

**INSURANCE – RETROSPECTIVE ADJUSTMENTS**

The District's insurance, Vector Control Joint Powers Agency (VCJPA,) after annual actuary valuations performed has stated there will not be a retrospective for the fiscal year.

**#6195**

**EQUIPMENT PURCHASE**

No equipment purchases anticipated for the year