

MARIN/SONOMA MOSQUITO & VECTOR CONTROL DISTRICT
Administrative Services Discussion
Period ending September 30, 2023

Expenses through September	2023	2022		2023	2022		2023	2022	
	Year To Date	Year To Date	Change	Current	Current	Change	Available	Available	Change
	Commitments	Commitments		Budgeted	Budgeted		Budgeted	Budgeted	
				Appropriation	Appropriation		Appropriation	Appropriation	
Salaries and Benefits	\$1,554,038	\$2,137,076	-\$583,039	\$7,086,682	\$6,447,317	\$639,365	\$5,532,644	\$4,310,241	\$1,222,404
Other Purchased Services	525,850	480,666	45,184	1,043,779	960,782	82,997	517,929	480,116	37,813
Materials and Supplies	434,589	269,166	165,423	996,100	924,447	71,653	561,511	655,281	-93,770
Professional Services	162,011	96,220	65,792	813,117	808,297	4,820	651,106	712,077	-60,972
Other Expenses	4,158	6,226	-2,068	441,800	583,017	-141,217	437,642	576,791	-139,149
Capital Expenses	65,251	69,244	-3,993	293,500	404,505	-111,005	228,249	335,261	-107,012
Maintenance and Repair	17,985	27,912	-9,927	206,100	245,350	-39,250	188,115	217,438	-29,323
Equipment and Tools	16,362	9,457	6,905	110,460	124,280	-13,820	94,098	114,823	-20,725
	\$2,780,244	\$3,095,966	-\$315,722	\$10,991,538	\$10,497,995	\$493,543	\$8,211,294	\$7,402,029	\$809,265

Overall

The District's expenses for July through September are very comparable to the prior year, with decreased expenses of \$316 thousand. This is mainly due to a decrease of the one time funding of the California Employers' Pension Prefunding Trust (CEPPT), which is in the Salaries and Benefits category. This decrease is offset by the increased spending for Materials and Supplies.

As of September, all departments are under budget. In January, the District will review all of the budget accounts and staff will prepare a midyear budget adjustment to present to the Board.

The District relies heavily on revenues from property taxes, which are remitted to the District in December, April and a small payment in June. In addition to property taxes, the District charges for services to other municipalities that do not pay property taxes. The District has received \$35 thousand (1% of budget) of miscellaneous charges through September 30, 2023.

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Analysis By Department

Salaries and Benefits For the period ending September 30, Salaries and Benefits are \$583 thousand less than the prior year for the same period. This is mainly due to the \$600k payment in fiscal year 2022-23 for the California Employers' Pension Prefunding Trust (CEPPT). Other than the one time payment in the prior year, the remaining salaries and benefit accounts are similar to the prior year expenses for the same period of the previous year. In the budget for 2023-24, the District has budgeted a one time payment \$130 thousand for the California Employer's Retirement Benefit Trust (CERBT) and has not budgeted an additional payment for the CEPPT.

Materials and Supplies All departments' current year spending is very similar to the prior year's, with the exception of Operations. The increase of Operations' Materials and Supplies from prior year is \$162 thousand or increase of 42%.

Financial Statement Audit Update

The District has been working with Maze & Associates to complete the District's annual financial statement audit. The field work is almost complete and staff anticipates the financial statements to be completed in November.