

Marin/Sonoma  
Mosquito & Vector Control District  
595 Helman Lane  
Cotati, California 94931  
1-800-231-3236 (fax) 707-285-2210

---

**BOARD OF TRUSTEES**

**EXECUTIVE & BUDGET COMMITTEES: JOINT MEETING**

**DATE:** Tuesday, April 18, 2023

**TIME:** 1:00 P.M.

**LOCATION:** Zoom Meeting ID: 892 3786 1740 Passcode: 345514 Click [here](#) for link

Teleconference Option: 1-669-900-9128

*Items marked \* are enclosed attachments*

---

**1. ROLL CALL**

Richard Snyder, *Chair*  
Laurie Gallian  
Carol Pigoni  
Tamara Davis  
David Witt  
Diana Rich  
Shaun McCaffery, Budget Chair  
Gail Bloom, Budget Vice-Chair  
Pamela Harlem  
Susan Hootkins  
Cathy Benediktsson

**2. PUBLIC TIME**

*Public Time is time provided so the public may make comment on any item **not on the agenda.***

*Please limit your comments to **three (3) minutes** per person or **twenty (20) minutes** per subject in total so that all who wish to speak can be heard.*

**3.\* NEW BUSINESS**

**A. Year-to-date FY22/23 Financial update.**

**B. Update on progress in recruiting an Administrative Services Manager.**

- C. **Presentation of the initial draft of the budget for FY 2023-24.**
  - D. **Provide direction to staff regarding the draft budget.**
  - E. **Consideration of items for discussion at future committee meetings of the Budget Committee.**
  - F. **Consider making a recommendation to the Board of Trustees at their May 10, 2023, Meeting.**
4. **OPEN TIME FOR COMMITTEE OR STAFF COMMENTS**
5. **ADJOURNMENT**

**Fiscal Year 2023/24  
Operating and Capital Budget**

**District Manager Proposal for the  
Budget and Executive Committee**

**April 18, 2023**

**Table of Contents**

Transmittal ..... 2

Revenues ..... 3

Departments

    Administration ..... 5

    Laboratory ..... 7

    Field Operations ..... 8

    Facilities and Fleet ..... 9

    Outreach and Education ..... 10

    Information Technology ..... 12

Personnel ..... 13

Capital Acquisition ..... 15

General Fund Balance and Reserves ..... 17

Attachments ..... 19

    Line Item Detail: Revenues

    Line Item Detail: Expenses

    List of Approved and Funded Positions



DATE: June 14, 2023  
 TO: Board of Trustees  
 FROM: Philip D. Smith, District Manager  
 Dana Shigley, Interim Financial Manager  
 SUBJECT: Fiscal Year 2023/24 Operating and Capital Budget

The attached documents represent the District’s operating and capital budgets for fiscal year 2023/24. This budget was prepared in accordance with Board policy 4100. This budget has been reviewed and adjusted by both the Budget and Executive Committees and staff appreciates the important contributions from each group to ensure this budget appropriately sets forth the District’s spending plan.

	General Fund	Capital Fund
Total Revenues	\$11,358,400	\$413,800
Total Expenses	\$10,438,902	\$365,200
Net Operating Results	\$919,498	\$48,600
Transfer to Pension Prefunding Trust	\$(700,000)	
Net Anticipated Change to Unreserved Fund Balance	\$219,498	\$48,600

Total revenues and expenses for each fund are shown above. The documents attached provide additional analysis and details about each department budget, as well as discussion of accomplishments, challenges and projects anticipated in the current and coming year.

The proposed General fund budget projects revenues in excess of expenses by \$919,500. However, the District will transfer \$700,000 of this amount to the pension prefunding trust (CEPPT) leaving \$219,500 at year end to increase fund balance. Additionally, this budget proposes to make a \$130,000 contribution to the District’s OPEB trust fund at CERBT. A complete discussion of these proposed transfers to reduce long-term liabilities can be found on page 16.

The Capital fund budget for the coming year is consistent with the capital replacement plan completed in 2020. This plan, now three years old, will be updated in the coming year or two. The capital fund budget can be found on page 14.

In anticipation of developing the fiscal year 2022/23 budget, staff developed and presented a ten-year forecast of revenues and expenses. While this plan was not updated for the 2023/24 fiscal year budget, its findings remain relevant and the information was considered when developing the proposed budget.

Finally, we appreciate the considerable staff effort it takes to compile this budget and appreciate the hard work undertaken throughout the organization to bring this budget together.

## Operating Revenues

As shown in the table below, we are estimating operating revenues of \$11,358,400 for the 2023/24 fiscal year, an increase of 3.4% over estimated revenues in the current fiscal year.

	2019/20 Actual	2020/21 Actual	2021/22 Actual	2022/23 Budget	2022/23 Estimated Actual	2023/24 Proposed
Marin Ad Valorem Taxes	2,456,843	2,580,567	2,726,963	2,810,272	2,850,636	2,971,500
Marin Special Assessments	1,305,730	1,307,843	1,310,992	1,311,118	1,311,998	1,328,800
Total Marin County	3,762,573	3,888,410	4,037,955	4,121,390	4,162,634	4,300,300
Sonoma Ad Valorem Taxes	2,959,613	3,047,550	3,276,257	3,371,017	3,366,685	3,537,500
Sonoma Special Assessments	2,823,864	2,868,710	2,884,945	2,947,282	2,947,282	3,031,800
Total Sonoma County	5,783,477	5,916,260	6,161,202	6,318,299	6,313,967	6,569,300
Total Taxes and Assessments	9,546,050	9,804,670	10,199,157	10,439,689	10,476,601	10,869,600
Interest Earnings	287,630	81,746	23,918	29,377	94,392	122,700
Charges for Services	134,068	77,384	264,049	190,050	271,785	283,700
All Other	106,577	105,684	356,188	116,438	136,880	82,400
Total Other Revenues	528,275	264,814	644,155	335,865	503,057	488,800
Total Revenues	\$10,074,325	\$10,069,484	\$10,843,312	\$10,775,554	\$10,979,658	\$11,358,400

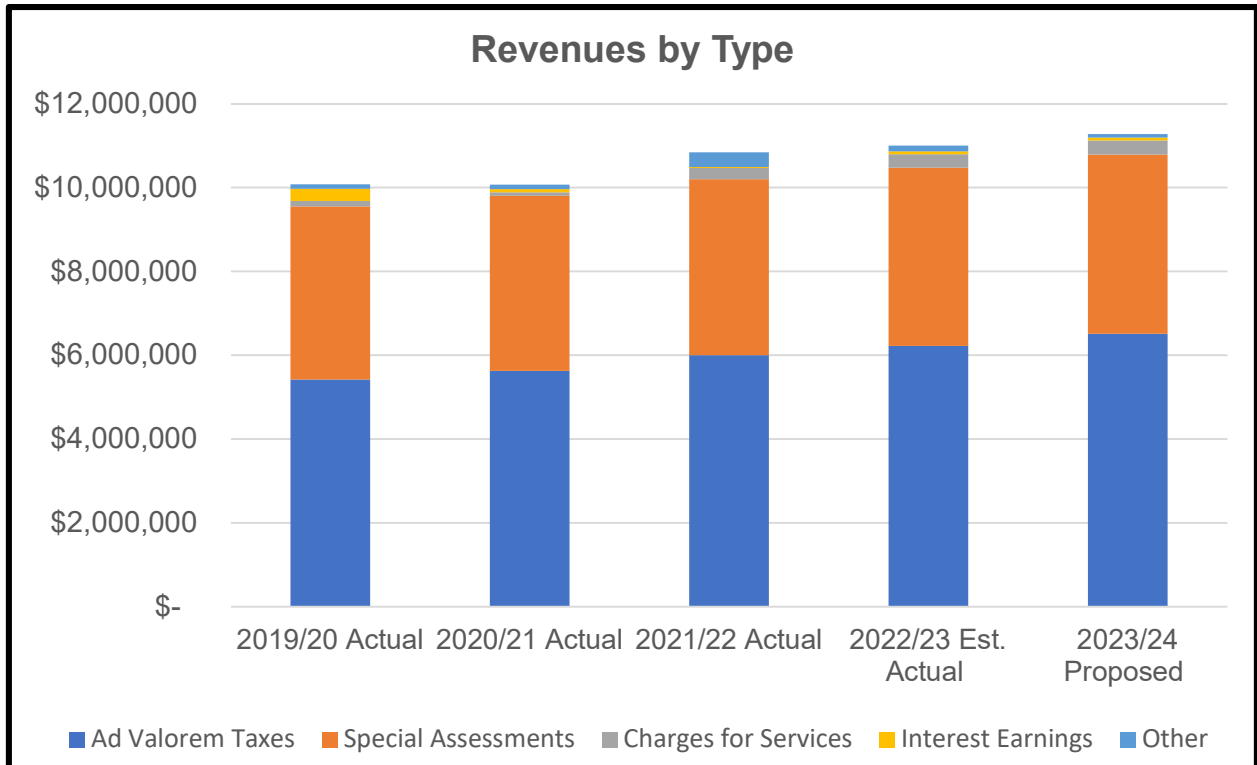
The District's primary revenue source, Ad Valorem taxes, represents 57% of total revenues and has increased by an average of 4.7% annually for the last decade. However, we are projecting an increase of 4.25% for the coming year. Mortgage interest rates have increased recently and, while real estate prices remain high, the number of sales is slowing. We believe assessed valuations will increase at 5% or more, yet that does not directly translate to increases in tax revenues as taxes on properties only reassess to the higher amount when they sell.

Special Assessments represent 38% of the District's total revenues. Because the amount assessed for Assessment District #1 in both counties reached its cap of \$12 per unit many years ago, these revenues do not increase significantly from year to year. For the coming year, we project no increase to District #1 assessments. Note that, for 2022/23, the Board chose to hold District #2 assessments at their prior level with no increases. For 2023/24, we recommend increasing the District #2 assessments as calculated by the assessment engineer due to increased operational costs. If the assessment rate for District #2 were again held at prior year rates, we estimate revenues would be \$41,000 less than shown above. Note that these estimates are preliminary and will change when the assessment engineer completes his analysis. Total assessment revenues will increase by less than 1%.

Interest earnings dipped significantly in the 2021/22 fiscal year as interest rates remained at historic lows. As the Federal Reserve Bank has worked to fight off inflation by increasing interest rates, earnings from Marin County have gone from a low of 0.089% in October 2021 to 3.337% in January 2023. Additionally, our cash held on deposit at Marin County is increasing. We are projecting that interest revenues will increase to \$122,700 next year, more than five times our interest revenues in 2021/22, but well below the amount earned in 2019/20.

The District has increased billing for direct services related to mosquito abatement services in recent years. While these revenues represent only 3% of total income, charges for services increased from \$77,384 in fiscal year 2020/21 to a projected \$271,785 in the current year. We are conservatively projecting only a modest increase for 2023/24, to \$283,700. Note that these numbers do not reflect any billings to the California Department of Fish and Wildlife.

The graph below shows the growth in total revenues for the last few years as well as the relative portions for each revenue type. Details for each revenue by account code can be found in the appendix.



**District Manager and Administrative Services**

	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>Actual</b>	<b>Adopted Budget</b>	<b>Proposed Budget</b>
	2,979,501	2,680,105	3,052,807
Materials and Supplies	20,037	20,600	21,400
Equipment and Tools	4,188	6,000	6,500
Maintenance and Repair	-	-	-
Professional Services	125,804	164,350	221,900
Other Purchased Services	612,645	688,532	686,387
Other Expenses (Transfers)	618,940	583,517	441,800
	<b>\$4,361,115</b>	<b>\$4,143,104</b>	<b>\$4,430,794</b>

**District Manager**

District staff have successfully navigated several challenges in the 2022/23 fiscal year. While largely abated, COVID continues to linger and we continue to adjust and adapt to ensure employee safety, including periodic revisions to the COVID-19 Prevention Plan. In December, the District was the victim of a cyber-attack on our network and computer systems. However, we are pleased that we were able to recover quickly, with minimal data loss and no ransom payment was made to the attacker. We now anticipate that our insurance will cover the bulk of the costs of recovery. Cybersecurity measures now include state of the art active monitoring of the network to provide early detection of unauthorized activity. We were also able to complete a major update to the Board’s Policy Manual, with the Board adopting several new and updated policies. We have also worked with consultants to fill the new Administrative Services Manager position and support the Administrative Services division during the transition.

In 2023/24, we have several significant initiatives planned. First, we continue to manage the facility needs assessment project, completing a wetlands delineation plan and determining the buildable areas. This study is the first step toward ensuring the District facilities will be adequate to meet our needs for many years to come. During 2023/24 we plan to complete conceptual design alternatives and present them to the Board for consideration. The Capital Fund budget reflects the remaining funds from the Board’s previous allocation of \$250,000.

Continuing our efforts to document and streamline District policies and procedures, we will be tackling the task of creating a District Operations Manual that will, similar to the Personnel (Employee) Manual, document the District’s operational practices and policies.

The proposed budget includes \$25,000 for recruiting expenses as the District Manager will retire during this fiscal year. Significant staff effort will be focused on working with the Board to recruit and complete the transition to a new District Manager.

### **Administrative Services (Finance and Human Resources)**

In the current fiscal year, we completed our first annual audit of financial data contained in the new financial software. With a new chart of accounts this required the conversion of data and the development of new reports. However, the audit was very successful and, going forward, audit data is now fully converted. Additionally, working with the Budget Committee and the Board, we adjusted our procedures for processing payroll and accounts payable, significantly streamlining the process and reducing the possibility of cash shortages in the payroll account. We expanded the roles of two staff members, allowing us to segregate duties better and establish a consistent payroll and accounts payable processing schedule. Finally, and most importantly, much of our effort in the current year has focused on managing treasury, payroll, human resources, and many other functions during the interim period while we recruit to fill the new Administrative Services Manager and Human Resources Technician positions. As a team, we have completed all necessary tasks without any (major) glitches.

For fiscal year 2023/24, our priority is to hire and transition to the new Administrative Services Manager. The proposed budget includes full funding for this new position, as well as the new half-time Human Resources Technician and funding for the Management Aide and consultant support to assist with the transition and other special projects. While this is in process, we are continuing to streamline operations to help ensure the transition is successful. For example, we will continue to create written procedures for many of our finance and human resources tasks. Finally, with Budget Committee and Board support, in this coming year we anticipate considering potential changes to banking services that will improve efficiency while ensuring safety and liquidity of District funds.

Other items in the proposed budget of note include an increase in insurance costs. The proposed budget assumes a 5% increase in all insurance premiums; actual costs will not be available until late April. Similarly, costs for the biennial actuarial study of the District's retiree health insurance plan will increase this year (as full actuarial analyses are required in odd numbered years). Also, labor negotiating costs will be increased (the current MOU expires on June 30, 2024), and we have slightly increased staff and Trustee travel and training costs (as the COVID emergency has waned, more opportunities for travel and training are available). The budget for 2023/24 includes a \$130,000 payment to the District's retiree benefit (OPEB) trust account, compared to \$0 in the 2022/23 fiscal year (see page 16 for more information.)



## Laboratory

	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>Actual</b>	<b>Budget</b>	<b>Proposed Budget</b>
Salaries and Benefits	435,142	459,018	473,642
Materials and Supplies	8,812	8,750	9,400
Equipment and Tools	3,472	2,400	2,200
Maintenance and Repair	3,555	2,000	3,500
Professional Services	16,160	19,767	15,267
Other Purchased Services	225	225	231
Other Expenses (Transfers)	-	-	-
	<b>\$467,366</b>	<b>\$492,160</b>	<b>\$504,240</b>

The Laboratory Department provides support for many of the District's operations including mosquito and vector surveillance and control, disease surveillance, and scientific analyses. The laboratory maintains several fixed location adult mosquito traplines in Marin and Sonoma County to monitor mosquito distribution and abundance, invasive mosquito species and test for mosquito-borne disease.

The laboratory has expanded surveillance for ticks and tick-borne pathogens by adding new collection sites. This has provided a more comprehensive database. We have increased the budget modestly for supplies related to this program.

The laboratory budget includes funds for mosquito-borne disease testing. Budgeting for testing costs has been challenging with previous drought years. We anticipate seasonal water sources to hold water longer in 2023 resulting in increased mosquito production and, thus, the need for more testing.

## Field Operations

	2021/22	2022/23	2023/24
	Actual	Budget	Proposed Budget
Salaries and Benefits	2,713,204	2,851,259	3,080,008
Materials and Supplies	697,366	697,897	746,600
Equipment and Tools	39,502	38,430	12,450
Maintenance and Repair	-	-	-
Professional Services	149,337	210,750	212,000
Other Purchased Services	2,331	2,300	2,550
Other Expenses (Transfers)	-	-	-
	\$3,601,740	\$3,800,636	\$4,053,608

The Operations Department's primary responsibility is to implement the District's Integrated Vector Management Program in the field to control mosquito populations and the potential for mosquito-borne disease transmission. This department also performs field work relative to ground nesting yellowjackets and the rodent program. The Operations Department includes the Vector Control Technicians, which is the largest group of the District's employee base.

The most significant increase in the Field Operations budget is in salary and benefit costs. This is primarily a result of filling the vacant Environmental Biologist, Source Reduction/Wastewater Specialist, and Vector Control Technician positions.

With the extraordinarily wet winter, we anticipate that water will persist longer in seasonal wetlands and anthropogenic sources, resulting in the need for more treatment than has been necessary in the last several dry years. As a result, we anticipate needing more seasonal employee support than in previous years and have increased the budget for the purchase of larvicides and adulticides as well.

The District has contracted with two companies certified to apply mosquito larvicides via Unmanned Aerial Systems (UAS), commonly referred to as drones. UAS systems will be used for mosquito surveillance and control operations, as this technology is improving rapidly. The costs for UAS treatments have been incorporated into the Aerial Application budget.

To improve the detection and remediation of unmaintained swimming pools, which can generate hundreds of thousands of potentially disease-carrying mosquitoes, we will be working with NearMap in the coming year. NearMap takes high-resolution aerial photographs of the area several times each year, subsequently analyzing the photographs using artificial intelligence systems to detect unmaintained swimming pools. Benefits to the District include improved detection accuracy and reduced turnaround time when compared to the traditional aerial photography services that rely upon painstaking manual analyses of the aerial imagery.

## Facilities and Fleet

	2021/22 Actual	2022/23 Budget	2023/24 Proposed Budget
Salaries and Benefits	212,769	220,540	230,631
Materials and Supplies	166,150	178,000	168,000
Equipment and Tools	6,032	9,500	8,550
Maintenance and Repair	148,554	208,350	202,600
Professional Services	34,619	46,300	43,700
Other Purchased Services	69,429	66,075	69,875
Other Expenses (Transfers)	-	-	-
	\$637,553	\$728,765	\$723,356

The Facilities and Fleet Management Division is responsible for maintaining the District's building, yard and grounds as well as all vehicles and equipment. In the current fiscal year, the District suffered water intrusion through the concrete flooring in the building. This problem has been temporarily resolved, and a more permanent solution will be addressed after the facilities needs assessment is complete. Similarly, the District is postponing remodels and non-critical capital repairs until a thorough analysis of future facility needs is complete.

For the 2023/24 budget, we have slightly decreased the budget for gasoline. While prices remain high, they have stabilized somewhat and costs in the current year are well below budget. With the completion of the parking lot sealing and landscaping projects in the current year, these project budgets will be reduced for 2023/24. We have increased costs for equipment trailers in the coming year by \$20,500 to purchase three replacement ATV/quad trailers and two equipment trailers. The equipment trailers will provide needed support to the mosquito source reduction program and mosquito control operations. Natural gas costs for the Administration building have been increasing and we are projecting costs will be \$8,300 more in 2023/24 than the current budget year. Finally, the budget includes some funding for our efforts to restore and improve the functioning of the HVAC system. As this project progresses, we may need to return to the Board to request additional funding.

## Outreach and Education

	2021/22	2022/23	2023/24 Proposed Budget
	Actual	Budget	
Salaries and Benefits	136,761	236,395	247,594
Materials and Supplies	11,320	15,200	49,200
Equipment and Tools	-	-	-
Maintenance and Repair	-	-	-
Professional Services	3,952	20,300	9,000
Other Purchased Services	158,965	203,700	238,000
Other Expenses (Transfers)	-	-	-
	310,998	475,595	543,794

The District's outreach and education programs aim to educate residents on how to protect themselves from mosquitoes and vector-borne diseases. This is the first tier of our Integrated Vector Management program and is achieved by raising awareness of the District's programs, services, and activities through mass advertising, digital content, participation in local events, dissemination of brochures, newsletters, news releases, presentations to community groups and educating children in our local schools.

Although some of these outreach efforts continued during COVID, classroom programs, open houses, and similar in-person efforts were suspended. For the coming year, the increase in the Community Outreach and Education Department's budget reflects a return to pre-pandemic level of activities. The most notable increases are:

### **Open House**

Prior to the pandemic the District hosted a well-attended Open House event. The event takes place at the District office and offers a glimpse into how the District protects public health through educational displays, interactive games, presentations, and an equipment showcase. The 2023/24 budget includes \$15,000 in materials and supplies for an Open House.

### **Digital Marketing**

Digital marketing allows for precise targeting, which can help to improve the effectiveness of our campaigns. By increasing our digital marketing efforts, we can invest in more sophisticated targeting techniques and technologies which will allow us to adapt our strategy to meet the evolving needs and preferences of our audiences. The total advertising budget has increased by \$11,800, although more has shifted to digital advertising, with reduced allocations for newspapers, radio and outdoor advertising.

### **Classroom Programs**

Our classroom programs aim to educate K-12 graders with interesting and interactive presentations that comply with current science curriculum standards. This budget includes \$23,000 for education and classroom materials in anticipation of returning to our pre-pandemic program levels.

Also, note that the cost for our community notification system, \$21,000, has been moved to this budget from the Administration budget. Under certain circumstances, we use this system to notify residents in close proximity to applications of mosquito control materials. The amount is unchanged from the current year.

DRAFT

## Information Technology

	2021/22	2022/23	2023/24 Proposed Budget
	Actual	Budget	
Salaries and Benefits			
Materials and Supplies	1,132	4,000	1,500
Equipment and Tools	34,064	67,950	80,760
Maintenance and Repair	-	-	-
Professional Services	121,891	131,830	100,850
Other Purchased Services	-	-	-
Other Expenses (Transfers)	-	-	-
	\$157,087	\$203,780	\$183,110

The Information Technology division manages all District networks and computer systems, including finance software and mapping/GPS systems that support field operations. The single most significant challenge in the current year for our information technology team was the cyber-attack faced by the District in December 2022. During the 2022/23 budget year, the Board approved a budget increase in the amount of \$45,050 to fund forensic and legal services, as well as new hardware and software to improve security in response to the attack. For 2023/24, the total budget amount returns closer to prior year levels, plus some on-going costs for software to increase security.

Other costs included in this budget include web hosting and design; maintenance of the GIS system; replacement computers, laptops and printers; telephone system; and our contract for IT services. Overall, these other costs are not changing significantly in 2023/24.

**Personnel**

	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>
	<b>Actual</b>	<b>Budget</b>	<b>Proposed Budget</b>
Salaries and Wages	3,776,863	3,893,419	4,222,385
MCERA Credit	25,359	30,080	37,920
Overtime	13,628	30,600	27,500
Seasonal Wages	178,697	358,000	366,400
Trustee Wages	12,625	16,000	16,000
Medicare Employer portion	56,716	64,976	66,537
FICA (Social Security)	11,862	20,584	22,717
Retirement - Employer Classic	835,091	711,776	624,565
Retirement - Employer PEPRA	293,813	299,758	410,408
Kaiser - Active Employees	557,287	574,115	688,091
Dental - Active Employees	41,802	46,395	48,844
Vision Service Plan - Act	9,892	11,676	11,099
Teamsters Anthem	5,557	17,192	20,654
Sentry Life and Hartford	4,344	4,855	4,900
Employee Assistance Program	2,043	2,455	2,200
Employee Boot Allowance	5,767	7,600	7,600
Employee Wellness Benefit	14,632	18,250	17,500
State Unemployment	12,045	19,375	11,186
Retiree Spousal - Teamster	24,398	-	-
Retiree Spousal - Kaiser	69,418	-	-
Retiree Medical Benefit	156,724	278,526	305,000
Retiree Health Savings Account	25,814	41,685	43,176
Payments to CEPPT	-	-	-
Payment to CERBT	343,000	-	130,000
	<b>\$6,477,377</b>	<b>\$6,447,317</b>	<b>\$7,084,682</b>

The budget includes funding for 37 regular-hire positions and nine seasonal/temporary positions, as shown in the appendix. Currently, five of the funded positions are vacant, however, recruitment is either underway or will begin shortly. These positions include the Administrative Services Manager, Human Resources Technician (50%), Environmental Biologist, Source Reduction/Wastewater Specialist, and one Vector Control Technician. Additionally, the Environmental Programs Manager position remains vacant and is not proposed for funding in the 2023/24 fiscal year. Although the position would provide important services to the District, with the planned transitions to a new District Manager and Administrative Services Manager, staff would not have the capacity to recruit for and train a new hire in this position until fiscal year 2024/25. Additionally, during the coming year we may return to the Board with recommendations for changes to the title and job duties of this position.

Consistent with past practice, the District also anticipates employing seasonal workers each April through October. The budget includes five seasonal Field Assistants, two seasonal Lab Assistants, and one Seasonal Receptionist. The Management Aide position continues to be

funded, though with fewer hours than in the current year. She will help during the transition and help with special projects and the financial audit.

The salary and benefit projections include a COLA of 2.75% for all represented positions (as per the Memorandum of Understanding with WCE), and the Assistant Manager. Additionally, we have included an increase of \$1.00 per hour for all seasonal employees, consistent with past practice and current conditions in the labor market.

The MCERA (pension system) rates for Classic members have decreased slightly, from 30.52% to 28.61%, while rates for PEPRA members stay nearly the same at 23.83%. Per the MOU, the employees pay 1.75% of this amount and the District pays the rest. Note that, as long-time employees retire and the District hires new employees, the cost for Classic members decreases and the cost for PEPRA members increases, as shown in the budget.

Based on information received from Marin County, this budget assumes the cost of medical benefits will increase by 8% effective January 1, 2024.

The proposed budget includes a payment of \$130,000 to the Employee Retirement Benefit Trust. Although not a budgeted expense, the budget also assumes a \$700,000 contribution to the District's Employee Pension Prefunding Trust. This is discussed in more detail on page 16.

Finally, the District's current MOU with its represented employees through the Western Council of Engineers (WCE) expires on June 30, 2024. During the coming year, we will be working with WCE and staff representatives to negotiate a new agreement, and the budget includes funding for negotiation and legal representation during this process.



## Capital Acquisition

<b>Budgeted Capital Expenses 2023/24 Budget</b>		
	Amount	Account 301-5900-
<b>Replacement of Existing Equipment</b>		
One half-ton Truck	46,000	6880
One three-quarter ton Truck	61,000	6880
	107,000	
<b>Additions to the Fleet</b>		
One half-ton Truck	46,000	6880
One quad ATV	12,000	6870
One airboat GPS system (for new airboat)	16,600	6870
	74,600	
<b>Carried Forward from 2022/23</b>		
Facilities Needs Assessment (1)	183,600	6489
	183,600	
<b>Total Capital Fund Budget</b>	365,200	
<b>Transfers from General Fund</b>		
Annual payment for replacement program	337,200	
New assets, not in replacement program	74,600	
<b>Total Transfer from General Fund</b>	411,800	
(1) This is an estimate. Actual funds remaining in budget will be determined after all expenses are paid in the current year.		

The capital replacement program is funded annually pursuant to a study completed in 2020 by MRG. The District transfers a fixed amount of \$337,200 each year to the capital fund for replacements. This amount, over time, was calculated to finance replacement of current assets over twenty years. The District has added assets to the fleet since the study was completed and the study will be updated in the next year or two.

The cost to purchase additional assets (not included in the replacement study) must also be covered by transfers from the general fund. For fiscal year 2023/24, the District will transfer \$74,600 from the General Fund to cover the three items shown as additions to the fleet.

The District anticipates purchasing two trucks to replace older models currently in the fleet, as well as one truck and an ATV quad to add to the fleet. The additional truck had previously been scheduled for removal from the fleet without replacement; however, the use of this truck continues to be necessary and it should be replaced.

The District's new airboat should arrive sometime in May and, in the 2023/24 fiscal year, will be outfitted with a GPS system. This airboat will be the District's second airboat, providing additional capacity for mosquito surveillance and control operations associated with large, difficult to access water sources.

In 2022/23, the Board authorized \$250,000 for a facility needs assessment study. This study is underway, and, during 2023/24 we plan to complete conceptual design alternatives and present them to the Board for consideration. The 2023/24 budget carries forward funds not yet spent on this project.

We are currently estimating that all items budgeted in the current year will be purchased before June 30. However, if this is not the case, the final budget presented to the Board in June will reflect purchases rolled forward to next year. The Finance Office remodel project in the current year budget will be postponed until the facility needs assessment is complete.

## General Fund Balance and Reserves

As described in Board policies 5060 and 5080, the District maintains several reserves and an unreserved fund balance in the General Fund.

### General Fund unreserved balance

As of June 30, 2022, the unreserved fund balance in the General Fund was \$8.0 million. As discussed with the Board at the February meeting, we anticipate operating results for the 2022/23 fiscal year as follows:

Anticipated Revenues	\$10,800,000
Anticipated Expenses	\$9,300,000
Operating Results	\$1,500,000
Transfer to CEPPT	\$(600,000)
Increase to Fund Balance	\$900,000

Thus, the General Fund unreserved balance will be approximately \$8.9 million at the beginning of the 2023/24 fiscal year. The budget for 2023/24 predicts operating results as follows:

Anticipated Revenues	\$11,358,400
Anticipated Expenses	\$10,438,900
Operating Results	\$919,500
Transfer to CEPPT	\$(700,000)
Increase to Fund Balance	\$219,500

On June 30, 2024 the General Fund unreserved balance is anticipated to increase to \$9.1 million. However, note that the District generally does not spend all of its budgeted expenses and actual operating results at year end, barring unforeseen problems, will likely be higher.

Per Board policy, the unreserved fund balance should be between 25% and 50% of the prior year's actual expenditures. This range would be approximately \$2.3 to \$5.7 million.

Although costs estimates are not yet available, the facilities needs assessment currently underway anticipates the need to set aside several million dollars in a future budget for a facilities expansion project.

### Reserves

The District maintains reserves for public health emergencies and for cash flow during the "no income period" between receipt of tax revenues. As of June 30, 2022, these were \$1.839 and \$4.596 million respectively, consistent with Board policy. These are both calculated based on actual operating results and will be adjusted modestly on June 30, 2023. These reserves comply with Board policy.

The District also maintains a reserve with VCJPA to help defray the costs of paying the self-insured retention amounts in the event of multiple claims. The policy requires that the District maintain an amount equal to the VCJPA recommended amount, plus or minus 20%. As of the quarter ended December 31, 2022 (the most recent data available), the recommended balance is \$944,332 and the District's balance is \$785,674. This is 16.8% less than the recommended amount and consistent with Board policy.

**California Employer’s Retirement Benefit Trust (CERBT)**

As of March 24, the balance in the District’s CERBT account was \$7.68 million and, as of June 30, 2021 (the last completed actuarial analysis), the estimated accrued liability for the District’s retiree health insurance benefits was \$7.82 million. Board policy 5080 indicates that the District should maintain between 90% and 100% of the District’s accrued liability in the CERBT and the current balance, representing 98%, complies with that policy.

The last actuarial analysis in 2021 showed that this liability for retiree medical benefits was fully funded and did not require additional contributions. However, the subsequent and significant downturn in the financial markets caused the fund balance to drop below the fully funded level. An updated actuarial analysis will be completed in the coming year and funding requirements may change. In the meantime, after consulting the District’s Actuary, staff recommends making a contribution to help offset the declines in value since the 2021 valuation. The proposed budget assumes making the Actuarially Defined Contribution (ADC) of \$130,000 to the California Employers Retirement Benefit Trust.

**California Employer’s Pension Prefunding Trust (CEPPT)**

As of March 24, the balance in the District’s CEPPT account was \$1.71 million. Board policy 5080 indicates that the District should maintain an amount equal to between one and three years of annual payments to MCERA. The proposed budget includes payment to MCERA in the amount of \$1.04 million, calculating to a target range of \$1 to \$3.1 million. The 2023/24 budget includes a contribution of \$700,000, bringing the CEPPT account balance to approximately \$2.41 million, within the target range.

DRAFT

## Attachments

1. Revenue Budget Detail
2. Expense Budget Detail
3. List of Approved and Funded Positions

DRAFT

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24
4100 TAXES MARIN COUNTY										
4110 Current Secured			2,561,541	1,503,951	2,680,193	56%	2,827,900		2,827,900	106%
4115 Current Unsecured			46,622	48,845	47,835	102%	49,000		49,000	102%
4120 Secured Delinquent					0	0%			0	0%
4125 Prior Unsecured			2,664	2,709	1,719	158%	2,500		2,500	145%
4130 Benefit Assessment Marin			1,149,581	629,077	1,141,800	55%	1,143,800		1,143,800	100%
4135 Benefit Assessment Marin			161,411	92,527	169,318	55%	185,000		185,000	109%
4139 Delinquent Special					0	0%			0	0%
4150 Supplemental Taxes			98,027	59,147	69,009	86%	71,800		71,800	104%
4160 RDA Residual			18,110	10,590	11,516	92%	20,300		20,300	176%
Group:			4,037,956	2,346,846	4,121,390	57%	4,300,300	0	4,300,300	104%
4200 TAXES SONOMA COUNTY										
4210 Current Secured			3,166,194	1,759,819	3,285,769	54%	3,431,000		3,431,000	104%
4215 Current Unsecured			96,820	97,469	97,500	100%	105,000		105,000	108%
4220 Secured Delinquent			16,513		15,000	0%	17,000		17,000	113%
4225 Prior Unsecured			2,028		0	0%			0	0%
4230 Benefit Assessment Sonoma			2,036,419	1,112,971	2,046,000	54%	2,056,400		2,056,400	101%
4235 Benefit Assessment Sonoma			848,526	472,624	901,282	52%	975,400		975,400	108%
4237 Benefit Assessment Sonoma					0	0%			0	0%
4239 Delinquent Special			31,410	19,839	15,073	132%	26,800		26,800	178%
4250 Sonoma Supplemental Taxes			-291,182	25,135	50,000	50%	50,000		50,000	100%
4260 Sonoma RDA			254,474	-44,085	-92,325	48%	-92,300		-92,300	100%
Group:			6,161,202	3,443,772	6,318,299	55%	6,569,300	0	6,569,300	104%
4300 USE OF MONEY AND PROPERTY										
4310 Investment Earnings			23,918	31,464	29,377	107%	122,700		122,700	418%
Group:			23,918	31,464	29,377	107%	122,700	0	122,700	418%
4400 STATE AND FEDERAL										
4410 Homeowners Property Tax			27,260	7,531	26,188	29%	26,400		26,400	101%
4420 In-Lieu Tax			176	170	300	57%	300		300	100%
4490 Other State Aid			179,873	42	200	21%	200		200	100%
Group:			207,309	7,743	26,688	29%	26,900	0	26,900	101%
4500 CHARGES FOR SERVICES										
4510 Miscellaneous Services			264,049	177,709	190,050	94%	283,700		283,700	149%
Group:			264,049	177,709	190,050	94%	283,700	0	283,700	149%
4900 OTHER REVENUES										
4910 Refunds and			15,482	35,056	20,000	175%	25,000		25,000	125%
4920 Insurance Refunds and			128,903	45,599	69,750	65%	30,000		30,000	43%
4930 Sales of District			250	674	0	***%	500		500	***%
4980 Gain or Loss on			-64,301		0	0%			0	0%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old	
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24	
4990 Transfers In						0	0%			0	0%
Group:			80,334	81,329	89,750	91%	55,500	0	55,500	62%	
Fund:			10,774,768	6,088,863	10,775,554	57%	11,358,400	0	11,358,400	105%	

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Revenue Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

301 CAPITAL PROJECTS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget 22-23	Rec. 22-23	Budget 23-24	Change 23-24	Budget 23-24	Budget 23-24
4300 USE OF MONEY AND PROPERTY										
4310 Investment Earnings			738		800	0%	2,000		2,000	250%
Group:			738		800	0%	2,000	0	2,000	250%
4900 OTHER REVENUES										
4990 Transfers In			587,200		540,017	0%	411,800		411,800	76%
Group:			587,200		540,017	0%	411,800	0	411,800	76%
Fund:			587,938		540,817	0%	413,800	0	413,800	77%
Grand Total:			11,362,706	6,088,863	11,316,371		11,772,200	0	11,772,200	



MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
5100	Administration										
6010	Salaries and Wages			483,242	352,641	489,149	72%	586,505		586,505	120%
6012	MCERA Credit			10,114	8,017	10,150	79%	11,100		11,100	109%
6014	Overtime			1,775	1,159	2,500	46%	2,500		2,500	100%
6015	Seasonal Wages			67,050	58,912	130,000	45%	104,500		104,500	80%
6016	Trustee Wages			12,625	10,100	16,000	63%	16,000	2,000	18,000	113%
6022	Medicare Employer portion			8,156	6,143	9,000	68%	10,020		10,020	111%
6023	FICA (Social Security)			4,940	4,279	6,448	66%	6,479		6,479	100%
6030	Retirement - Employer Cla			835,091	521,628	711,776	73%	624,565		624,565	88%
6032	Retirement - Employer PEP			293,813	224,459	299,758	75%	410,408		410,408	137%
6041	Kaiser - Active Employees			557,287	438,996	574,115	76%	688,091		688,091	120%
6043	Dental - Active Employees			41,802	35,532	46,395	77%	48,844		48,844	105%
6045	Vision Service Plan - Act			9,892	8,476	11,676	73%	11,099		11,099	95%
6047	Teamsters Anthem			5,557	14,204	17,192	83%	20,654		20,654	120%
6051	Sentry Life and Hartford			4,344	3,872	4,855	80%	4,900		4,900	101%
6053	Employee Assistance Progr			2,035	1,035	2,455	42%	2,200		2,200	90%
6055	Employee Boot Allowance			5,767	2,534	7,600	33%	7,600		7,600	100%
6057	Employee Wellness Benefit			14,632	6,972	18,250	38%	17,500		17,500	96%
6059	State Unemployment (5.0%			2,017	952	2,575	37%	1,666		1,666	65%
6061	Retiree Spousal - Teamste			24,398		0	0%			0	0%
6063	Retiree Spousal - Kaiser			69,418		0	0%			0	0%
6065	Retiree Medical Benefit			156,724	207,924	278,526	75%	305,000		305,000	110%
6067	Retiree Health Savings Ac			25,814	24,565	41,685	59%	43,176		43,176	104%
6069	Payment to CERBT			343,000		0	0%	130,000		130,000	*****
6112	Coats, Rain Gear and Boo			1,508	965	1,000	97%	1,500		1,500	150%
6114	Admin Clothing and Hats			2,172	1,657	2,000	83%	2,000		2,000	100%
6130	Food for Trustee Meetings					500	0%	500		500	100%
6131	Food for Staff or Busines			1,322	923	900	103%	900		900	100%
6132	Drinking Water			809	851	1,500	57%	1,500		1,500	100%
6139	Other Food and Household			2,631	2,477	2,000	124%	2,500		2,500	125%
6140	Office Supplies			4,021	3,682	4,000	92%	4,000		4,000	100%
6141	Copier Supplies			4,817	3,734	5,250	71%	5,000		5,000	95%
6142	Postage and Postage Suppl			1,852	2,003	1,750	114%	2,000		2,000	114%
6149	Other Office Expense			905	435	1,700	26%	1,500		1,500	88%
6250	Furniture			3,194	2,147	2,900	74%	3,500		3,500	121%
6251	Appliances and Office Too			994	2,255	3,100	73%	3,000		3,000	97%
6410	Payroll Service Fees			7,250	8,148	9,000	91%	12,000		12,000	133%
6411	Annual Audit			14,525	14,846	15,000	99%	15,300		15,300	102%
6412	Actuarial Studies			17,185	2,552	3,000	85%	18,000		18,000	600%
6413	Assessment Management Ser			42,142	43,295	45,000	96%	45,000		45,000	100%
6420	Occupational Health Testi			2,555	678	2,000	34%	2,000		2,000	100%
6421	Labor Negotating Services			2,263	1,699	7,000	24%	30,000		30,000	429%
6422	Ergonomic Evaluation			413	217	1,500	14%	1,000		1,000	67%
6423	Human Resources Legal Ser			23,435	24,048	23,000	105%	25,000		25,000	109%
6424	Section 125 Plan Admin Fe			1,545	1,385	2,350	59%	1,600		1,600	68%
6425	Recruitment Services				225	11,000	2%	27,000		27,000	245%
6429	Other Professional Servic			185	12,456	12,500	100%	20,000		20,000	160%
6472	Legal Counsel			10,185	7,717	27,000	29%	25,000		25,000	93%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
6474	Environmental Impact Repo					5,000	0%			0	0%
6475	IVMP Consulting			4,121		1,000	0%			0	0%
6510	Pooled Worker's Compensat			182,972	207,936	208,888	100%	218,333		218,333	105%
6511	Pooled Liability			115,309	137,254	136,476	101%	144,117		144,117	106%
6512	Pooled Auto Physical Dama			3,656	4,265	4,265	100%	4,478		4,478	105%
6513	Group Property			13,682	16,419	17,199	95%	17,240		17,240	100%
6514	Group Employee Bond			1,331	1,445	1,558	93%	1,517		1,517	97%
6515	Aircraft Excess Coverage			3,989	4,060	4,500	90%	4,500		4,500	100%
6518	Insurance Administrative			6,326	4,716	6,642	71%	4,952		4,952	75%
6520	MVCAC			11,500	11,550	12,000	96%	12,000		12,000	100%
6521	CSDA			8,195	8,810	8,195	108%	9,500		9,500	116%
6522	LAFCO			17,770	18,855	18,659	101%	19,500		19,500	105%
6523	American Mosquito Control				7,274	7,000	104%	7,600		7,600	109%
6529	Other Memberships and Sub			1,840	1,032	700	147%	1,000		1,000	143%
6531	Newspaper and Legal Notic			2,286	1,324	2,000	66%	1,500		1,500	75%
6550	AT&T			1,447	1,534	1,500	102%	1,500		1,500	100%
6551	Comcast			1,883	2,398	2,000	120%	2,000		2,000	100%
6552	Communication/Notificatio			21,000	6,099	21,000	29%			0	0%
6553	Purchase and Maintain Cel			939	208	3,000	7%	2,000		2,000	67%
6554	Cell Phone Services			40,277	23,925	43,600	55%	43,600		43,600	100%
6559	Other Communication Servi			700		750	0%	500		500	67%
6560	Employee Training			11,368	3,569	5,000	71%	6,000		6,000	120%
6561	Employee Recognition			916	507	500	101%	500		500	100%
6562	Trustee Training and Educ				130	500	26%	750		750	150%
6570	Staff Travel			4,656	9,149	7,000	131%	9,000		9,000	129%
6571	Trustee Travel			75	4,442	4,500	99%	6,000		6,000	133%
6580	Use Tax			12,967		13,000	0%	14,000		14,000	108%
6582	Revenue Collection Fees (			106,105	72,084	115,000	63%	120,000		120,000	104%
6583	Revenue Collection Fees (			35,755		36,000	0%	28,000		28,000	78%
6589	Other Fees, Permits and T			447		550	0%	500		500	91%
6590	Copy Machine Lease			4,336	3,430	5,000	69%	4,500		4,500	90%
6591	Postage Machine Lease			918	929	1,000	93%	1,300		1,300	130%
6599	Other Rents and leases					550	0%			0	0%
6910	Contingency			8,061	3,847	23,000	17%	20,000		20,000	87%
6920	COVID-19 Expenses			23,679	14,436	20,000	72%	10,000		10,000	50%
6990	Transfers Out			587,200		540,017	0%	411,800		411,800	76%
	Account:			4,361,115	2,642,422	4,142,604	64%	4,430,794	2,000	4,432,794	107%
5200	Lab										
6010	Salaries and Wages			386,138	291,931	383,192	76%	401,183		401,183	105%
6015	Seasonal Wages			39,440	22,842	63,000	36%	60,800		60,800	97%
6022	Medicare Employer portion			6,083	4,494	6,470	69%	6,699		6,699	104%
6023	FICA (Social Security)			2,445	1,416	3,906	36%	3,770		3,770	97%
6059	State Unemployment (5.0%			1,036	973	2,450	40%	1,190		1,190	49%
6110	Uniforms			476	109	500	22%	500		500	100%
6112	Coats, Rain Gear and Boo			253		250	0%			0	0%
6129	Other Clothing and Safety			193		0	0%	250		250	*****
6139	Other Food and Household			260	106	250	42%	250		250	100%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
6140	Office Supplies			223	139	200	70%	200		200	100%
6149	Other Office Expense			167		200	0%	200		200	100%
6150	Surveillance Supplies			1,249	1,450	1,450	100%	1,600		1,600	110%
6151	RT PCR Supplies			4,996	7,008	5,000	140%	5,500		5,500	110%
6159	Other Lab Supplies			995	730	900	81%	900		900	100%
6220	Mosquito Traps			871	8	1,200	1%	1,200		1,200	100%
6239	Other Field Equipment			2,601	898	1,200	75%	1,000		1,000	83%
6351	Lab Equipment			3,555	73	2,000	4%	3,500		3,500	175%
6452	Disease Surveillance and			14,337	5,531	17,500	32%	13,000		13,000	74%
6489	Other Professional Servic			1,823		2,267	0%	2,267		2,267	100%
6529	Other Memberships and Sub			225	231	225	103%	231		231	103%
	Account:			467,366	337,939	492,160	69%	504,240	0	504,240	102%
5300	Operations										
6010	Salaries and Wages			2,574,631	1,903,256	2,592,999	73%	2,785,831		2,785,831	107%
6012	MCERA Credit			4,947	3,214	6,430	50%	12,920		12,920	201%
6014	Overtime			11,079	7,049	21,000	34%	17,000		17,000	81%
6015	Seasonal Wages			72,207	39,520	165,000	24%	201,100		201,100	122%
6022	Medicare Employer portion			37,648	27,507	43,000	64%	43,311		43,311	101%
6023	FICA (Social Security)			4,477	2,453	10,230	24%	12,468		12,468	122%
6059	State Unemployment (5.0%			8,215	5,474	12,600	43%	7,378		7,378	59%
6110	Uniforms			27,006	19,273	32,000	60%	27,500		27,500	86%
6111	Personnel Truck Equipment			3,453		4,950	0%	3,000		3,000	61%
6112	Coats, Rain Gear and Boo			2,281	2,907	3,250	89%	3,400		3,400	105%
6113	YJ Suits and Gloves			761		761	0%			0	0%
6115	Eye Wear, Wash and Eye Gl			345	353	1,045	34%	1,200		1,200	115%
6116	First Aid Supplies and Ki			1,577	2,946	2,750	107%	3,200		3,200	116%
6129	Other Clothing and Safety			1,567	2,024	3,100	65%	3,100		3,100	100%
6140	Office Supplies			143	234	300	78%	300		300	100%
6160	Pyrocid			16,997	24,886	25,000	100%	25,000		25,000	100%
6161	Bti Liquid			77,212	31,675	90,100	35%	94,700		94,700	105%
6162	Bti Granules			18,278	13,718	13,780	100%	14,500		14,500	105%
6163	Larvicide Oil			5,397	4,710	5,500	86%	6,900		6,900	125%
6164	Zenivex			8,798	1,823	1,823	100%	7,600		7,600	417%
6165	Methoprene Liquid			64,525	33,745	54,470	62%	56,700		56,700	104%
6166	Methoprene Briquettes			43,395	50,902	50,903	100%	53,000		53,000	104%
6167	30 Day Briquettes			972		0	0%			0	0%
6168	Methoprene Pellets			162,333	126,041	168,480	75%	175,300		175,300	104%
6169	Bacillus Sphaericus FG			64,212	35,688	60,000	59%	63,000		63,000	105%
6170	BACILLUS SPHAERICUS/Bti G			111,615	95,484	100,000	95%	104,200		104,200	104%
6171	BACILLUS SPHAERICUS WDG			12,820	9,297	11,000	85%	11,550		11,550	105%
6172	Bacillus Sphaericus/Bti W			181	3,399	3,480	98%	8,500		8,500	244%
6173	New Products and Trials			1,008		0	0%	1,600		1,600	*****
6174	Spinosad			38,658	35,884	36,500	98%	51,000		51,000	140%
6175	Wasp Freeze			1,961	811	1,185	68%	1,250		1,250	105%
6176	Drione			12,132	6,586	7,270	91%	8,000		8,000	110%
6177	Dry Ice			13,161	10,514	18,400	57%	20,000		20,000	109%
6185	Fish Supplies			745	153	1,200	13%	1,600		1,600	133%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
6189	Other Agricultural and Op			5,833	231	650	36%	500		500	77%
6210	Respirators			917	1,536	2,000	77%	1,200		1,200	60%
6211	Ear Wear			899		900	0%	600		600	67%
6219	Other Safety Equipment			67		300	0%	400		400	133%
6220	Mosquito Traps			19		1,000	0%	3,000		3,000	300%
6221	Backpack Applicators			1,336	1,747	1,575	111%	700		700	44%
6222	Can Applicators			744	1,123	1,200	94%	800		800	67%
6223	Backpack Foggers			8,738		6,560	0%			0	0%
6224	Hand Held Foggers			14,870		18,600	0%			0	0%
6225	Backpack Granulator			1,281	1,511	1,900	80%			0	0%
6226	Field Tools			8,668	508	1,200	42%	1,300		1,300	108%
6227	YJ Field Equipment			463	469	820	57%	1,000		1,000	122%
6228	UAS Drone Equipment					2,000	0%	3,000		3,000	150%
6239	Other Field Equipment			1,500	196	375	52%	450		450	120%
6450	Aerial Surveillance - Swi			12,000	23,074	12,000	192%	12,000		12,000	100%
6451	Aerial Application- Helic			137,337	40,924	198,750	21%	200,000		200,000	101%
6544	Hydrant Water			2,331	2,056	2,300	89%	2,550		2,550	111%
6589	Other Fees, Permits and T				324	0	***			0	0%
	Account:			3,601,740	2,575,225	3,800,636	68%	4,053,608	0	4,053,608	107%
5400	Shop										
6010	Salaries and Wages			209,014	161,380	215,698	75%	225,880		225,880	105%
6014	Overtime			315		1,000	0%	1,000		1,000	100%
6022	Medicare Employer portion			2,922	2,254	3,142	72%	3,275		3,275	104%
6059	State Unemployment (5.0%			518	476	700	68%	476		476	68%
6129	Other Clothing and Safety			1,193	54	2,400	2%	2,400		2,400	100%
6139	Other Food and Household			843	93	600	16%	600		600	100%
6190	Fuel and Oil			164,114	106,364	175,000	61%	165,000		165,000	94%
6213	Fire Extinguishers			1,566	3,125	2,500	125%	2,700		2,700	108%
6240	Hand Tools				35	1,000	4%	750		750	75%
6241	Garage Equipment			735	57	1,200	5%	1,000		1,000	83%
6242	Power Tools			1,946		2,000	0%	1,000		1,000	50%
6243	Steel			1,266	302	2,000	15%	1,500		1,500	75%
6249	Other Tools			519	35	800	4%	1,600		1,600	200%
6310	Vehicle Repairs - Acciden			10,226		0	0%			0	0%
6311	Vehicle Maintenance			22,266	10,757	32,300	33%	26,000		26,000	80%
6312	Trailer Repair			1,327	55	1,850	3%	1,200		1,200	65%
6313	ATV/UTV Repair			656	33	1,700	2%	1,000		1,000	59%
6314	ARGO Repair			24,490	21,042	22,600	93%	25,000		25,000	111%
6315	Truck Mount Water Tanks				509	1,000	51%	600		600	60%
6316	Equipment Trailers			6,938	13,101	17,500	75%	38,000		38,000	217%
6317	Boats and Forklifts			1,635	925	2,300	40%	1,000		1,000	43%
6318	Large Field Equipment			1,816	140	1,500	9%	800		800	53%
6330	Power Application Equipme			1,763	973	800	122%	1,000		1,000	125%
6331	Foggers			23	25	800	3%	1,000		1,000	125%
6332	Mosquito Traps			345	265	400	66%	400		400	100%
6333	Field Equipment					1,000	0%	3,700		3,700	370%
6339	Other Field and Applicati			86		3,000	0%	1,500		1,500	50%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
6340	Shop			406	162	3,000	5%	1,500		1,500	50%
6341	Vehicle Storage/Garage				316	500	63%	500		500	100%
6342	Admin Building			31,144	2,590	500	518%	16,000		16,000	3200%
6343	Grounds			29,822	24,589	30,000	82%	15,000		15,000	50%
6345	HVAC			4,397	9,858	4,000	246%	6,000		6,000	150%
6346	Aboveground Tank Maintena			2,108	2,097	3,500	60%	3,000		3,000	86%
6349	Other Building and Ground				18,783	70,500	27%	50,000		50,000	71%
6350	Hazardous Materials Clean			8,627	7,878	8,800	90%	8,800		8,800	100%
6359	Other Maintenance and Rep			479	298	800	37%	600		600	75%
6453	Alarm Services			5,578	4,190	8,000	52%	5,800		5,800	73%
6454	Janitorial Services			19,710	12,319	25,000	49%	21,600		21,600	86%
6455	Landscape Services			8,731	5,912	12,000	49%	15,000		15,000	125%
6489	Other Professional Servic			600	600	1,300	46%	1,300		1,300	100%
6540	Solid Waste Collection an			4,736	3,349	4,800	70%	5,100		5,100	106%
6541	Gas and Electricity			45,222	33,109	38,700	86%	47,000		47,000	121%
6542	Water and Sewer			8,304	4,541	9,000	50%	7,200		7,200	80%
6543	Water - Irrigation/Indust			5,863	2,084	7,500	28%	4,500		4,500	60%
6581	Waste Discharge Permit (S			3,146	3,274	3,625	90%	3,625		3,625	100%
6584	Hazmat Permit			1,255	1,116	1,450	77%	1,450		1,450	100%
6589	Other Fees, Permits and T			903	422	1,500	28%	1,000	500	1,500	100%
	Account:			637,553	459,487	729,265	63%	723,356	500	723,856	99%
5500	Community Outreach and Education										
6010	Salaries and Wages			123,838	155,577	212,381	73%	222,985		222,985	105%
6012	MCERA Credit			10,298	10,347	13,500	77%	13,900		13,900	103%
6014	Overtime			459	3,919	6,100	64%	7,000		7,000	115%
6022	Medicare Employer portion			1,907	2,378	3,364	71%	3,233		3,233	96%
6059	State Unemployment (5.0%			259	735	1,050	70%	476		476	45%
6131	Food for Staff or Busines					0	0%	2,500		2,500	*****
6144	Presentation Supplies			11,320	14,077	15,200	93%	23,500		23,500	155%
6145	Other Outreach and Educat					0	0%	23,200		23,200	*****
6470	Printing Services			3,952	5,037	7,000	72%	9,000		9,000	129%
6471	Video Services					8,000	0%			0	0%
6473	Sonoma County Regional Pa					5,300	0%			0	0%
6530	Public Relations Newspape			25,996	9,230	54,000	17%	40,000		40,000	74%
6532	Digital Advertising			5,050	12,000	24,000	50%	62,500		62,500	260%
6533	Radio Advertising			48,160	25,195	50,000	50%	44,000		44,000	88%
6534	Outdoor Advertising			78,122	49,983	71,700	70%	65,000		65,000	91%
6552	Communication/Notificatio					0	0%	21,000		21,000	*****
6593	Booth Rental			1,637	1,345	4,000	34%	5,500		5,500	138%
	Account:			310,998	289,823	475,595	61%	543,794	0	543,794	114%
5600	Information Technology										
6143	Printer Cartridges and Su			1,132	973	4,000	24%	1,500		1,500	38%
6252	Computers and Laptops			22,400	9,621	36,100	27%	33,500		33,500	93%
6253	Security Equipment			561		2,000	0%	13,000		13,000	650%
6254	Phone Equipment			16	10	1,500	1%	1,000		1,000	67%
6255	Computer Software			7,495	22,478	24,350	92%	26,260		26,260	108%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
6256	Printers			2,898	81	2,000	4%	3,500		3,500	175%
6257	Computer Network and Stor			694	4,256	2,000	213%	2,000		2,000	100%
6259	Other Computer Equipment/					0	0%	1,500		1,500	*****
6419	Other Professional Servic					1,125	0%			0	0%
6430	IBM/AS400 Maintenance Agr			2,997		0	0%			0	0%
6431	GIS Tracking System Maint			14,036		13,750	0%	14,250		14,250	104%
6432	Network and IT Consulting			60,000	40,000	60,000	67%	60,000		60,000	100%
6433	Remote Backup Service			2,400	1,200	2,400	50%	1,600		1,600	67%
6434	Financial System Maintena			17,834	5,596	6,000	93%	6,500		6,500	108%
6435	Web Design, Hosting and P			11,835	8,640	11,880	73%	11,500		11,500	97%
6436	Phone System			12,164	3,975	12,875	31%	7,000		7,000	54%
6449	Other Professional Servic			625	68,924	23,800	290%			0	0%
	Account:			157,087	165,754	203,780	81%	183,110	0	183,110	90%
	Fund:			9,535,859	6,470,650	9,844,040	66%	10,438,902	2,500	10,441,402	106%

%

MARIN SONOMA MOSQUITO & VECTOR CONTROL DIST  
Expenditure Budget Report -- MultiYear Actuals  
For the Year: 2023 - 2024

301 CAPITAL PROJECTS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget 22-23	Exp. 22-23	Budget 23-24	Changes 23-24	Budget 23-24	Budget 23-24
5900	Non-Departmental										
6351	Lab Equipment				29,102	35,000	83%			0	0%
6489	Other Professional Servic				32,935	215,000	15%	183,600		183,600	85%
6840	Structures and Improvemen			60,414	23,666	44,405	53%			0	0%
6850	Office Furniture					70,000	0%			0	0%
6870	Field Equipment			124,054	61,424	94,536	65%	28,600		28,600	30%
6880	Vehicles			624,977	100,252	195,564	51%	153,000		153,000	78%
	Account:			809,445	247,379	654,505	38%	365,200	0	365,200	56%
	Fund:			809,445	247,379	654,505	38%	365,200	0	365,200	56%
	Grand Total:			10,345,304	6,718,029	10,498,545		10,804,102	2,500	10,806,602	

## Approved Positions 2023/24 Budget

Position #	Department	Position	Funding Status in Budget (1)	Annual Minimum Base Salary (2)	Annual Maximum Base Salary (2)
1AC	Administration	Administrative Clerk		56,641	65,569
1ASM	Administration	Administrative Services Manager	Vacant - Funded 12 Months	143,850	166,455
1ATC	Administration	Administrative Technician Confidential		72,821	84,299
1DM	Administration	District Manager		-	250,725
1HRT50	Administration	Human Resources Technician (50%)	Vacant - Funded 12 Months	36,410	42,150
1MA	Administration	Part Time Management Aide (1)	750 hours	\$34/hour	\$96/hour
1SSREC	Administration	Seasonal Receptionist (1)	1,300 hours	\$21/hour	\$25/hour
2BIO	Lab	Biologist		106,514	120,374
2LBIO	Lab	Lead Biologist		111,836	116,427
2SPM	Lab	Scientific Programs Manager		123,014	139,921
2SSLA	Lab	Seasonal Lab Assistant (2)	1,300 hours each	\$21/hour	\$25/hour
3AM	Operations	Assistant Manager		-	184,481
3EB	Operations	Environmental Biologist	Vacant - Funded 9 Months	111,836	126,384
3EPM	Operations	Environmental Programs Manager	Vacant - Not Funded	128,050	148,229
3FS1	Operations	Field Supervisor		106,774	122,739
3FS2	Operations	Field Supervisor		106,774	122,739
3FS3	Operations	Field Supervisor		106,774	122,739
3RCP	Operations	Rodent Control Specialist		90,636	104,059
3SRWS	Operations	Source Reduction/Wastewater Spec.	Vacant - Funded 12 Months	90,636	104,059
3SSFA	Operations	Seasonal Field Assistant (5)	1,400 hours each	\$21/hour	\$25/hour
3VCT1	Operations	Vector Control Technician		90,636	104,059
3VCT2	Operations	Vector Control Technician		90,636	104,059
3VCT3	Operations	Vector Control Technician	Vacant - Funded 12 Months	90,636	104,059
3VCT4	Operations	Vector Control Technician		90,636	104,059
3VCT5	Operations	Vector Control Technician		90,636	104,059
3VCT6	Operations	Vector Control Technician		90,636	104,059
3VCT7	Operations	Vector Control Technician		90,636	104,059
3VCT8	Operations	Vector Control Technician		90,636	104,059
3VCT9	Operations	Vector Control Technician		90,636	104,059
3VCT10	Operations	Vector Control Technician		90,636	104,059
3VCT11	Operations	Vector Control Technician		90,636	104,059
3VCT12	Operations	Vector Control Technician		90,636	104,059
3VCT13	Operations	Vector Control Technician		90,636	104,059
3VCT14	Operations	Vector Control Technician		90,636	104,059
3VCT15	Operations	Vector Control Technician		90,636	104,059
3VCT16	Operations	Vector Control Technician		90,636	104,059
3VCT17	Operations	Vector Control Technician		90,636	104,059
3VCT18	Operations	Vector Control Technician		90,636	104,059
4MFM	Facilities/Fleet	Mechanic/Facilities Manager		104,091	121,229
4SFA	Facilities/Fleet	Shop/Facilities Assistant		95,167	109,276
5EPS	Outreach/ Education	Education Program Specialist		88,735	99,816
5PIO	Outreach/Education	Public Information Officer		104,716	121,222

1. If not indicated, position is filled and fully funded.
  2. Includes COLA of 2.75% effective July 1, 2023 for represented positions and Assistant Manager.  
Includes \$1/hour increase for seasonal positions.
- Table is current as of March 24.