

RESOLUTION 2022/23-21

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE
MARIN/SONOMA MOSQUITO AND VECTOR CONTROL DISTRICT**

ADOPTING AN OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2023/24

WHEREAS, the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District must adopt a budget for operations and capital acquisitions each fiscal year, and

WHEREAS, every year, staff develops a proposed budget in accordance with Board Policy 4100; and

WHEREAS, the Executive and Budget committees have reviewed and amended the proposed budget prior to consideration by the Board of Trustees, and

WHEREAS, the Board of Trustees considered the proposed budget on May 10 and, after consideration, now wishes to adopt a final year budget for the 2023/24 fiscal year.

NOW THEREFORE, BE IT RESOLVED by the Board of Trustees of the Marin/Sonoma Mosquito and Vector Control District:

1. The Board of Trustees adopts an operating and capital budget as follows:

	Anticipated Revenues	Authorized Expenditures
General Fund	\$11,368,900	\$10,518,038
Capital Fund	\$413,800	\$473,500

2. In addition to the expenses authorized above, the Board of Trustees authorizes a payment of \$700,000 to the District’s Pension Pre-funding Trust.
3. The budget may be amended during the fiscal year in accordance with Board Policy 4100.

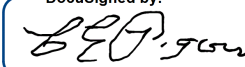
Effective Date This Resolution shall become effective upon its adoption.

PASSED AND ADOPTED at a regular meeting of the Board of Trustees held June 14, 2023, by the following roll call vote:

	Yes	No	Abstain	Absent
Bruce Ackerman	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cathy Benediktsson	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Gail Bloom	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Tamara Davis	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Art Deicke	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Laurie Gallian	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pamela Harlem	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Harvey	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Susan Hootkins	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Evan Kubota	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Shaun McCaffery	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Vicki Nichols	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Morgan Patton	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Carol Pigoni	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Diana Rich	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Herb Rowland	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Ed Schulze	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
David Witt	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Aarón Zavala	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	X
Richard Snyder	X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Vote Totals:	16	0	0	6

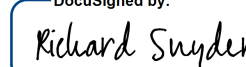
ATTEST:

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DocuSigned by:

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Diana Rich
Secretary, Board of Trustees

APPROVED:

DocuSigned by:

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Richard Snyder
President, Board of Trustees

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

Board of Trustees

June 14, 2023

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 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
Liz Garcia, Administrative Services 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	\$11,368,900	\$413,800
Total Expenses	\$10,518,038	\$473,500
Net Operating Results	\$850,862	\$(59,700)
Transfer to Pension Prefunding Trust	\$(700,000)	
Net Anticipated Change to Unreserved Fund Balance	\$150,862	\$(59,700)

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 General fund budget projects revenues in excess of expenses by \$850,900. However, the District will transfer \$700,000 of this amount to the pension prefunding trust (CEPPT) leaving \$150,900 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 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 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 \$11,368,900 for the 2023/24 fiscal year, an increase of 3.1% 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 Final
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	1,329,200
Total Marin County	3,762,573	3,888,410	4,037,955	4,121,390	4,162,634	4,300,700
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	3,041,900
Total Sonoma County	5,783,477	5,916,260	6,161,202	6,318,299	6,313,967	6,579,400
Total Taxes and Assessments	9,546,050	9,804,670	10,199,157	10,439,689	10,476,601	10,880,100
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	321,785	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	553,057	488,800
Total Revenues	\$10,074,325	\$10,069,484	\$10,843,312	\$10,775,554	\$11,029,658	\$11,368,900

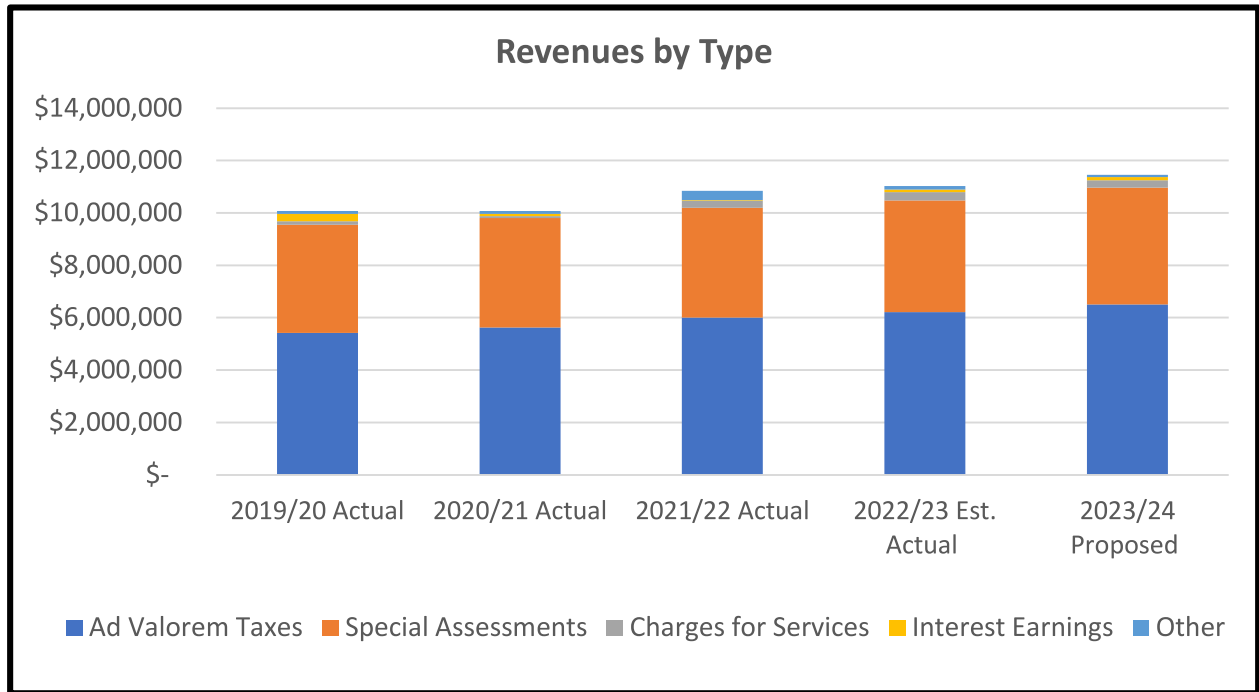
The District's primary revenue source, Ad Valorem taxes, represents 57% of total revenues and has increased by an average of 4.7% annually for the last decade. However, we are projecting an increase of 4.25% for the coming year. Mortgage interest rates have increased recently and, while real estate prices remain high, the number of sales is slowing. We believe assessed valuations will increase at 5% or more, yet that does not translate directly to increases in tax revenues as taxes on properties only reassess fully 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 change significantly from year to year. For the coming year, we project no notable increase to District #1 assessments. For the 2022/23 fiscal year, 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 2021/22 rates, we estimate revenues would be \$100,000 less than shown above. Because there was no increase in assessments for the current year, assessment revenues for District #2 will increase by more than 9% for 2023/24.

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 \$321,785 in the current year, which includes an unanticipated and nonrecurring payment from California Department of Fish and Wildlife. We are conservatively projecting \$283,700 for 2023/24, which does not assume any payments from 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

	2021/22	2022/23	2023/24
	Actual	Adopted Budget	Final Budget
	2,979,501	2,680,105	3,054,807
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	251,900
Other Purchased Services	612,645	688,532	732,623
Other Expenses (Transfers)	618,940	583,517	441,800
	\$4,361,115	\$4,143,104	\$4,509,030

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

The budget includes \$30,000 for the District's contribution toward an interdistrict project to update the Programmatic Environmental Impact Report. This important project had been stalled for some time, but is now poised to move forward.

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 (Black Mountain). 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.

We recently hired our new Administrative Services Manager and a priority for the 2023/24 fiscal year will be to also hire the new half-time Human Resources Technician. The budget includes funding for this position, as well as limited 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 budget of note include an increase of 17.4% in the cost of insurance that is obtained through the Vector Control Joint Powers Agency (VCJPA). Despite the VCJPA's strenuous efforts to keep the costs low for the members of this risk-sharing pool, costs have ballooned for the coverages that must be purchased from private companies, other JPA's or reinsurers. The insurance markets are very challenging at the moment: for example, the premium for property insurance doubled from the previous year, despite no significantly adverse claims experience.

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 18 for more information.)

Laboratory

	2021/22	2022/23	2023/24
	Actual	Budget	Final Budget
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)	-	-	-
	\$467,366	\$492,160	\$504,240

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	Final 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 Final 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	70,375
Other Expenses (Transfers)	-	-	-
	\$637,553	\$728,765	\$723,856

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
	Actual	Budget	Final 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's headquarters facilities 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 of ads, 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, with more funding shifting to digital advertising, and reduced allocations for newspapers, radio and outdoor advertising (e.g. billboards and bus shelters).

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 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.

Information Technology

	2021/22	2022/23	2023/24
	Actual	Budget	Final 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	101,250
Other Purchased Services	-	-	-
Other Expenses (Transfers)	-	-	-
	\$157,087	\$203,780	\$183,510

The Information Technology division manages all District networks and computer systems, including finance software and the 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 improved malware detection 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 the contract with Aldrich Networks for IT services. Overall, these other costs are not changing significantly in 2023/24.

Personnel

	2021/22	2022/23	2023/24
	Actual	Budget	Final Budget
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	18,000
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
	\$6,477,377	\$6,447,317	\$7,086,682

The budget includes funding for 37 regular-hire positions and nine seasonal/temporary positions, as shown in the appendix. Currently, three of the funded positions are vacant, however, recruitment is either underway or will begin shortly. These positions include the Source Reduction/Wastewater Specialist, Human Resources Technician (50%), and Environmental Biologist. Additionally, the Environmental Programs Manager position remains vacant and is not planned 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 ASM transition, 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), the Assistant Manager and Administrative Services Manager. Additionally, we have included an increase of \$1.00 per hour for all seasonal employees and 2.75% for the Management Aide, 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 overall 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 budget includes a payment of \$130,000 to the California Employers Retirement Benefit Trust (CERBT) to prefund retiree health care obligations. Although not a budgeted expense, the budget also assumes a \$700,000 contribution to the District's Employee Pension Prefunding Trust (CEPPT). This is discussed in more detail on page 18.

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

**Budgeted Capital Expenses
2023/24 Budget**

	Amount	Account 301-5900-
Replacement of Existing Equipment		
One half-ton Truck	46,000	6880
One three-quarter ton Truck	61,000	6880
	107,000	
Additions to the Fleet		
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	
Carried Forward from 2022/23		
One Flatbed Truck	65,000	6880
One ATV	12,000	6870
One GPS for Airboat (older airboat)	13,500	6870
Fuel Management System	21,400	6840
Facilities Needs Assessment (1)	180,000	6489
	291,900	
Total Capital Fund Budget	473,500	
Transfers from General Fund		
Annual payment for replacement program	337,200	
New assets, not in replacement program	74,600	
Total Transfer from General Fund	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 new airboat will be the District's second, providing additional capacity for mosquito surveillance and control operations associated with mosquito sources in large, difficult to access water bodies.

There are four capital items included in the 2022/23 budget that we were not able to purchase during the fiscal year. These items have been rolled forward to the 2023/24 fiscal year. The Finance Office remodel project in the current year budget will be postponed until the facility needs assessment is complete.

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.

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	\$11,368,900
Anticipated Expenses	\$10,518,000
Operating Results	\$850,900
Transfer to CEPPT	\$(700,000)
Increase to Fund Balance	\$150,900

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 March 30, 2023 (the most recent data available), the recommended balance is \$944,332 and the District's balance is \$813,972. This is 13.8% 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 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 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.

Attachments

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

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	Rec.	Budget	Change	Budget	Budget
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%
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	-200	1,143,600	100%
4135 Benefit Assessment Marin			161,411	92,527	169,318	55%	185,000	600	185,600	110%
4150 Supplemental Taxes			98,027	62,592	69,009	91%	71,800		71,800	104%
4160 RDA Residual			18,110	10,590	11,516	92%	20,300		20,300	176%
Group:			4,037,956	2,350,291	4,121,390	57%	4,300,300	400	4,300,700	104%
4200 TAXES SONOMA COUNTY										
4210 Current Secured			3,166,194	3,204,376	3,285,769	98%	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	1,951,001	2,046,000	95%	2,056,400	400	2,056,800	101%
4235 Benefit Assessment Sonoma			848,526	811,170	901,282	90%	975,400	9,700	985,100	109%
4239 Delinquent Special			31,410	30,748	15,073	204%	26,800		26,800	178%
4250 Sonoma Supplemental Taxes			-291,182	46,584	50,000	93%	50,000		50,000	100%
4260 Sonoma RDA			254,474	-205,676	-92,325	223%	-92,300		-92,300	100%
Group:			6,161,202	5,935,672	6,318,299	94%	6,569,300	10,100	6,579,400	104%
4300 USE OF MONEY AND PROPERTY										
4310 Investment Earnings			23,918	32,427	29,377	110%	122,700		122,700	418%
Group:			23,918	32,427	29,377	110%	122,700	0	122,700	418%
4400 STATE AND FEDERAL										
4410 Homeowners Property Tax			27,260	13,189	26,188	50%	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	13,401	26,688	50%	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	794	0	***	500		500	*****
4980 Gain or Loss on			-64,301		0	0%			0	0%
Group:			80,334	81,449	89,750	91%	55,500	0	55,500	62%

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	Rec.	Budget	Change	Budget	Budget
Fund:			10,774,768	8,590,949	10,775,554	80%	11,358,400	10,500	11,368,900	106%

301 CAPITAL PROJECTS

Account	Actuals				Current	%	Prelim.	Budget	Final	% Old
	19-20	20-21	21-22	22-23	Budget	Rec.	Budget	Change	Budget	Budget
	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	23-24	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	8,590,949	11,316,371		11,772,200	10,500	11,782,700	

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	Exp.	Budget	Changes	Budget	Budget
5100	Administration										
6010	Salaries and Wages			483,242	417,053	489,149	85%	586,505		586,505	120%
6012	MCERA Credit			10,114	9,862	10,150	97%	11,100		11,100	109%
6014	Overtime			1,775	1,159	2,500	46%	2,500		2,500	100%
6015	Seasonal Wages			67,050	79,576	130,000	61%	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	7,380	9,000	82%	10,020		10,020	111%
6023	FICA (Social Security)			4,940	5,560	6,448	86%	6,479		6,479	100%
6030	Retirement - Employer Cla			835,091	575,879	711,776	81%	624,565		624,565	88%
6032	Retirement - Employer PEP			293,813	250,096	299,758	83%	410,408		410,408	137%
6041	Kaiser - Active Employees			557,287	592,727	574,115	103%	688,091		688,091	120%
6043	Dental - Active Employees			41,802	38,950	46,395	84%	48,844		48,844	105%
6045	Vision Service Plan - Act			9,892	10,121	11,676	87%	11,099		11,099	95%
6047	Teamsters Anthem			5,557	15,671	17,192	91%	20,654		20,654	120%
6051	Sentry Life and Hartford			4,344	4,426	4,855	91%	4,900		4,900	101%
6053	Employee Assistance Progr			2,043	1,480	2,455	60%	2,200		2,200	90%
6055	Employee Boot Allowance			5,767	3,356	7,600	44%	7,600		7,600	100%
6057	Employee Wellness Benefit			14,632	7,872	18,250	43%	17,500		17,500	96%
6059	State Unemployment (5.0%			2,017	1,190	2,575	46%	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	233,705	278,526	84%	305,000		305,000	110%
6067	Retiree Health Savings Ac			25,814	30,931	41,685	74%	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	1,761	2,000	88%	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	2,790	2,000	140%	2,500		2,500	125%
6140	Office Supplies			4,021	4,321	4,000	108%	4,000		4,000	100%
6141	Copier Supplies			4,817	4,433	5,250	84%	5,000		5,000	95%
6142	Postage and Postage Suppl			1,852	2,253	1,750	129%	2,000		2,000	114%
6149	Other Office Expense			905	536	1,700	32%	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	2,284	3,100	74%	3,000		3,000	97%
6410	Payroll Service Fees			7,250	9,716	9,000	108%	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	2,408	2,000	120%	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	1,230	1,500	82%	1,000		1,000	67%
6423	Human Resources Legal Ser			23,435	26,707	23,000	116%	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				5,552	11,000	50%	27,000		27,000	245%
6429	Other Professional Servic			185	22,540	12,500	180%	20,000		20,000	160%
6472	Legal Counsel			10,185	11,251	27,000	42%	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	Exp.	Budget	Changes	Budget	Budget
6474	Environmental Impact Repo					5,000	0%		30,000	30,000	600%
6475	IVMP Consulting		4,121			1,000	0%			0	0%
6510	Pooled Worker's Compensat			182,972	207,936	208,888	100%	218,333	9,282	227,615	109%
6511	Pooled Liability			115,309	137,254	136,476	101%	144,117	23,121	167,238	123%
6512	Pooled Auto Physical Dama			3,656	4,265	4,265	100%	4,478	492	4,970	117%
6513	Group Property			13,682	16,419	17,199	95%	17,240	15,373	32,613	190%
6514	Group Employee Bond			1,331	1,445	1,558	93%	1,517	138	1,655	106%
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	-2,470	2,482	37%
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	300	19,800	106%
6523	American Mosquito Control				7,274	7,000	104%	7,600		7,600	109%
6529	Other Memberships and Sub			1,840	1,184	700	169%	1,000		1,000	143%
6531	Newspaper and Legal Notic			2,286	1,544	2,000	77%	1,500		1,500	75%
6550	AT&T			1,447	1,805	1,500	120%	1,500		1,500	100%
6551	Comcast			1,883	2,627	2,000	131%	2,000		2,000	100%
6552	Communication/Notificatio			21,000	21,000	21,000	100%			0	0%
6553	Purchase and Maintain Cel			939	305	3,000	10%	2,000		2,000	67%
6554	Cell Phone Services			40,277	38,185	43,600	88%	43,600		43,600	100%
6559	Other Communication Servi			700	699	750	93%	500		500	67%
6560	Employee Training			11,368	3,686	5,000	74%	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	9,622	7,000	137%	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	32,130	36,000	89%	28,000		28,000	78%
6589	Other Fees, Permits and T			447		550	0%	500		500	91%
6590	Copy Machine Lease			4,336	4,094	5,000	82%	4,500		4,500	90%
6591	Postage Machine Lease			918	1,211	1,000	121%	1,300		1,300	130%
6599	Other Rents and leases					550	0%			0	0%
6910	Contingency			8,061	3,953	23,000	17%	20,000		20,000	87%
6920	COVID-19 Expenses			23,679	16,658	20,000	83%	10,000		10,000	50%
6990	Transfers Out			587,200		540,017	0%	411,800		411,800	76%
	Account:			4,361,115	3,101,989	4,142,604	75%	4,430,794	78,236	4,509,030	109%
5200	Lab										
6010	Salaries and Wages			386,138	356,908	383,192	93%	401,183		401,183	105%
6015	Seasonal Wages			39,440	24,154	63,000	38%	60,800		60,800	97%
6022	Medicare Employer portion			6,083	5,438	6,470	84%	6,699		6,699	104%
6023	FICA (Social Security)			2,445	1,498	3,906	38%	3,770		3,770	97%
6059	State Unemployment (5.0%			1,036	1,018	2,450	42%	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	198	250	79%	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	Exp.	Budget	Changes	Budget	Budget
6140	Office Supplies			223	154	200	77%	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	869	900	97%	900		900	100%
6220	Mosquito Traps			871	1,173	1,200	98%	1,200		1,200	100%
6239	Other Field Equipment			2,601	1,004	1,200	84%	1,000		1,000	83%
6351	Lab Equipment			3,555	1,071	2,000	54%	3,500		3,500	175%
6452	Disease Surveillance and			14,337	6,354	17,500	36%	13,000		13,000	74%
6489	Other Professional Servic			1,823	477	2,267	21%	2,267		2,267	100%
6529	Other Memberships and Sub			225	231	225	103%	231		231	103%
	Account:			467,366	409,114	492,160	83%	504,240	0	504,240	102%
5300	Operations										
6010	Salaries and Wages			2,574,631	2,318,930	2,592,999	89%	2,785,831		2,785,831	107%
6012	MCERA Credit			4,947	5,356	6,430	83%	12,920		12,920	201%
6014	Overtime			11,079	9,635	21,000	46%	17,000		17,000	81%
6015	Seasonal Wages			72,207	45,656	165,000	28%	201,100		201,100	122%
6022	Medicare Employer portion			37,648	33,505	43,000	78%	43,311		43,311	101%
6023	FICA (Social Security)			4,477	2,833	10,230	28%	12,468		12,468	122%
6059	State Unemployment (5.0%			8,215	6,159	12,600	49%	7,378		7,378	59%
6110	Uniforms			27,006	22,849	32,000	71%	27,500		27,500	86%
6111	Personnel Truck Equipment			3,453	1,484	4,950	30%	3,000		3,000	61%
6112	Coats, Rain Gear and Boo			2,281	2,984	3,250	92%	3,400		3,400	105%
6113	YJ Suits and Gloves			761		761	0%			0	0%
6115	Eye Wear, Wash and Eye Gl			345	402	1,045	38%	1,200		1,200	115%
6116	First Aid Supplies and Ki			1,577	3,064	2,750	111%	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	Pyrocide			16,997	24,886	25,000	100%	25,000		25,000	100%
6161	Bti Liquid			77,212	55,144	90,100	61%	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	44,889	54,470	82%	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	164,944	168,480	98%	175,300		175,300	104%
6169	Bacillus Sphaericus FG			64,212	72,585	60,000	121%	63,000		63,000	105%
6170	BACILLUS SPHAERICUS/Bti G			111,615	111,953	100,000	112%	104,200		104,200	104%
6171	BACILLUS SPHAERICUS WDG			12,820	10,975	11,000	100%	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	Spinosaad			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	15,502	18,400	84%	20,000		20,000	109%
6185	Fish Supplies			745	153	1,200	13%	1,600		1,600	133%

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101 GENERAL

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
6189	Other Agricultural and Op			5,833	231	650	36%	500		500	77%
6210	Respirators			917	1,658	2,000	83%	1,200		1,200	60%
6211	Ear Wear			899		900	0%	600		600	67%
6219	Other Safety Equipment			67	44	300	15%	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	5,289	1,900	278%			0	0%
6226	Field Tools			8,668	997	1,200	83%	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	101,375	198,750	51%	200,000		200,000	101%
6544	Hydrant Water			2,331	2,056	2,300	89%	2,550		2,550	111%
	Account:			3,601,740	3,212,238	3,800,636	85%	4,053,608	0	4,053,608	107%
5400	Shop										
6010	Salaries and Wages			209,014	197,243	215,698	91%	225,880		225,880	105%
6014	Overtime			315		1,000	0%	1,000		1,000	100%
6022	Medicare Employer portion			2,922	2,755	3,142	88%	3,275		3,275	104%
6059	State Unemployment (5.0%			518	476	700	68%	476		476	68%
6129	Other Clothing and Safety			1,193	444	2,400	19%	2,400		2,400	100%
6139	Other Food and Household			843	338	600	56%	600		600	100%
6190	Fuel and Oil			164,114	126,896	175,000	73%	165,000		165,000	94%
6213	Fire Extinguishers			1,566	3,125	2,500	125%	2,700		2,700	108%
6240	Hand Tools				78	1,000	8%	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	17,815	32,300	55%	26,000		26,000	80%
6312	Trailer Repair			1,327	417	1,850	23%	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	17,637	17,500	101%	38,000		38,000	217%
6317	Boats and Forklifts			1,635	2,458	2,300	107%	1,000		1,000	43%
6318	Large Field Equipment			1,816	299	1,500	20%	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	370	400	93%	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%
6340	Shop			406	162	3,000	5%	1,500		1,500	50%

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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
6341	Vehicle Storage/Garage				316	500	63%	500		500	100%
6342	Admin Building			31,144	3,290	500	658%	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				42,612	70,500	60%	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	319	800	40%	600		600	75%
6453	Alarm Services			5,578	5,717	8,000	71%	5,800		5,800	73%
6454	Janitorial Services			19,710	15,604	25,000	62%	21,600		21,600	86%
6455	Landscape Services			8,731	8,080	12,000	67%	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	3,745	4,800	78%	5,100		5,100	106%
6541	Gas and Electricity			45,222	46,331	38,700	120%	47,000		47,000	121%
6542	Water and Sewer			8,304	5,704	9,000	63%	7,200		7,200	80%
6543	Water - Irrigation/Indust			5,863	2,246	7,500	30%	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	768	1,500	51%	1,000	500	1,500	100%
	Account:			637,553	577,633	729,265	79%	723,356	500	723,856	99%
5500	Community Outreach and Education										
6010	Salaries and Wages			123,838	191,054	212,381	90%	222,985		222,985	105%
6012	MCERA Credit			10,298	12,657	13,500	94%	13,900		13,900	103%
6014	Overtime			459	3,919	6,100	64%	7,000		7,000	115%
6022	Medicare Employer portion			1,907	2,904	3,364	86%	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	14,612	15,200	96%	23,500		23,500	155%
6145	Other Outreach and Educat					0	0%	23,200		23,200	*****
6470	Printing Services			3,952	5,132	7,000	73%	9,000		9,000	129%
6471	Video Services				1,750	8,000	22%			0	0%
6473	Sonoma County Regional Pa					5,300	0%			0	0%
6530	Public Relations Newspape			25,996	28,402	54,000	53%	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	33,662	50,000	67%	44,000		44,000	88%
6534	Outdoor Advertising			78,122	66,983	71,700	93%	65,000		65,000	91%
6552	Communication/Notificatio					0	0%	21,000		21,000	*****
6593	Booth Rental			1,637	2,670	4,000	67%	5,500		5,500	138%
	Account:			310,998	376,480	475,595	79%	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	32,690	36,100	91%	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	27,450	24,350	113%	26,260		26,260	108%
6256	Printers			2,898	81	2,000	4%	3,500		3,500	175%

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101 GENERAL

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		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
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	1,125	100%			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	55,000	60,000	92%	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	400	6,900	115%
6435	Web Design, Hosting and P			11,835	8,640	11,880	73%	11,500		11,500	97%
6436	Phone System			12,164	5,606	12,875	44%	7,000		7,000	54%
6449	Other Professional Servic			625	68,924	23,800	290%			0	0%
Account:				157,087	211,551	203,780	104%	183,110	400	183,510	90%
Fund:				9,535,859	7,889,005	9,844,040	80%	10,438,902	79,136	10,518,038	107%

%

301 CAPITAL PROJECTS

Account	Object	Actuals				Current	%	Prelim.	Budget	Final	% Old
		19-20	20-21	21-22	22-23	Budget	Exp.	Budget	Changes	Budget	Budget
5900	Non-Departmental										
6351	Lab Equipment				29,102	35,000	83%			0	0%
6489	Other Professional Servic				34,028	215,000	16%	183,600	-3,600	180,000	84%
6840	Structures and Improvemen			60,414	23,666	44,405	53%		21,400	21,400	48%
6850	Office Furniture					70,000	0%			0	0%
6870	Field Equipment			124,054	61,424	94,536	65%	28,600	25,500	54,100	57%
6880	Vehicles			624,977	100,252	195,564	51%	153,000	65,000	218,000	111%
	Account:			809,445	248,472	654,505	38%	365,200	108,300	473,500	72%
	Fund:			809,445	248,472	654,505	38%	365,200	108,300	473,500	72%
											%
Grand Total:				10,345,304	8,137,477	10,498,545		10,804,102	187,436	10,991,538	

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		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)	730 hours	\$34/hour	\$98.64/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	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		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, executive and management aide positions.
Includes \$1/hour increase for seasonal positions.
- Table is current as of June 6.