



Consolidated Mosquito Abatement District

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Date: May 27, 2020

To: CMAD Board of Trustees

From: CMAD Employees Association

Subject: Salary Considerations

Members of the Board,

In consideration of the economic impact of COVID-19, the Employees Association of the Consolidated Mosquito Abatement District has elected to forego requesting a salary increase for the upcoming fiscal Year 2020 – 2021.

Additionally, the Employees Association would like to take this opportunity to express our appreciation to the Board for the benefits provided by the District and for the privilege of being employed by an agency that provides such a valuable service to our community.

We thank the Board for its past consideration and continued support.

Sincerely,

Jose Moreno
President, CMAD Employee's Association

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE APRIL 2020

(All items indexes. 1982-84=100 unless otherwise noted. Not seasonally adjusted.)

MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	1 Month ending					Year ending	1 Month ending	
	Apr 2019	Mar 2020	Apr 2020	Mar 2020	Apr 2020	Apr 2020	Apr 2019	Mar 2020	Apr 2020	Mar 2020	Apr 2020	Apr 2020
U. S. City Average.....	255.548	258.115	256.389	1.5	0.3	-0.7	249.332	251.375	249.515	1.5	0.1	-0.7
West.....	269.522	273.995	272.913	2.5	1.3	-0.4	261.149	265.211	264.167	2.5	1.2	-0.4
West – Size Class A ¹	278.268	282.880	281.278	2.4	1.1	-0.6	268.383	272.547	271.062	2.5	1.0	-0.5
West – Size Class B/C ²	156.523	159.129	158.824	2.5	1.5	-0.2	156.127	158.553	158.168	2.5	1.3	-0.2
Mountain ³	104.090	106.621	106.275	3.2	2.1	-0.3	104.502	106.715	106.345	3.1	1.8	-0.3
Pacific ³	104.967	106.411	105.963	2.2	0.9	-0.4	104.997	106.376	105.941	2.3	0.9	-0.4
Los Angeles-Long Beach-Anaheim, CA.....	273.945	276.589	275.853	1.9	0.7	-0.3	264.469	266.964	265.930	2.2	0.6	-0.4
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2019	Jan 2020	Mar 2020	Jan 2020	Mar 2020	Mar 2020	Mar 2019	Jan 2020	Mar 2020	Jan 2020	Mar 2020	Mar 2020
Riverside-San Bernardino-Ontario, CA ³	104.749	107.143	107.162	3.0	2.3	0.0	104.769	107.580	107.425	3.4	2.5	-0.1
San Diego-Carlsbad, CA.....	297.226	302.564	302.589	2.3	1.8	0.0	279.093	284.272	285.543	2.3	2.3	0.4
Urban Hawaii.....	280.263	283.683	285.321	1.7	1.8	0.6	276.462	280.946	282.885	2.2	2.3	0.7
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Apr 2019	Feb 2020	Apr 2020	Feb 2020	Apr 2020	Apr 2020	Apr 2019	Feb 2020	Apr 2020	Feb 2020	Apr 2020	Apr 2020
Phoenix-Mesa-Scottsdale, AZ ⁴	141.642	145.746	143.734	4.4	1.5	-1.4	140.153	144.346	142.659	4.8	1.8	-1.2
San Francisco-Oakland-Hayward, CA.....	294.801	299.690	298.074	2.9	1.1	-0.5	288.266	292.010	290.304	2.5	0.7	-0.6
Seattle-Tacoma-Bellevue, WA.....	276.765	282.115	280.484	2.5	1.3	-0.6	272.393	278.081	276.427	2.6	1.5	-0.6
Urban Alaska.....	228.553	226.510	222.909	-0.3	-2.5	-1.6	225.713	224.731	221.826	0.3	-1.7	-1.3

¹ Population over 2,500,000 ² Population 2,500,000 and under, Dec 1996 = 100 ³ Dec 2017=100 ⁴ Dec 2001=100

NOTE: In January 2018, BLS introduced a new geographic area sample for the Consumer Price Index (CPI): www.bls.gov/regions/west/factsheet/2018cpirevisionwest.pdf

1967=100 base year indexes and tables with semiannual and annual average data are available at: www.bls.gov/regions/west/factsheet/consumer-price-index-data-tables.htm

Release date May 12, 2020. The next release date is scheduled for June 10, 2020. For questions, please contact us at BLInfoSF@bls.gov or (415) 625-2270.

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

Effective July 1, 2020

1. Basic Salary and Wage Plan

- a. **Regular and Temporary Employees** will be paid by classification at the following monthly salary ranges:
Initial placement in classification is at the discretion of the Manager.
Steps are considered biennially and/or at the discretion of the Manager.

Position Classification	Step 1	Step 2	Step 3	Step 4	Step 5
Superintendent of Operations	\$8,400	\$8,700			
Operations Director	\$6,314	\$6,630	\$6,962	\$7,310	\$7,676
Scientific Services Director					
Science Education Coordinator					
Urban Programs Specialist	\$5,716	\$6,001	\$6,303		
Administrative Assistant					
Administrative Assistant	\$5,298	\$5,563	\$5,841		
Vector Biologist	\$5,047	\$5,298	\$5,563		
Area Supervisor	\$4,476	\$4,679	\$4,872	\$5,073	\$5,298
Mechanic					
Associate Biologist					
GIS Coordinator					
Data Management Assistant					
Data Management Assistant	\$4,122	\$4,286	\$4,457	\$4,634	\$4,821
Regular / Temporary Positions					
Senior Operator	\$3,865	\$4,020	\$4,182	\$4,348	\$4,520
Special Project Associate					
Clerical Assistant	\$3,649	\$3,805	\$3,949	\$4,122	\$4,305

Consolidated Mosquito Abatement District Salary and Related Benefits

Effective July 1, 2020

1. Basic Salary and Wage Plan

b. Temporary and Seasonal Employees will be paid at the following hourly rates:

<u>Position Classification</u>	<u>Yearly Step Increments</u>				
<u>Level I</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	
Seasonal Operator	\$14.00	\$14.50	\$15.00	\$15.50	
Surveillance Assistant					
Outreach Assistant					
Office Aide					
		<u>Step Increments</u>			
<u>Level II</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	
Seasonal Operator	\$16.00	\$16.50	\$17.00	\$17.50	
Surveillance Assistant					
Outreach Assistant					
Office Aide					
		<u>Step Increments</u>			
Special Project Assistant	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>
	\$14.50	\$15.00	\$15.50	\$16.00	\$17.00

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

Consolidated Mosquito Abatement District Salary and Related Benefits

1. Basic Salary and Wage Plan

c. Qualifications for benefits and benefit coverage:

- (1) Regular and Probationary Employees qualify for and receive the following benefits as part of their compensation package and as defined and implemented in the District's policies: paid sick leave, vacation and holidays; participation in a retirement plan through contract with CalPERS; and group health insurance, with coverage, as defined and provided in Section 2040.5.1.1 of the Employee Policy Handbook, as follows:
 - (a) Regular employees hired before January 16, 2018 will be provided Tier 1 coverage, to include employee, spouse and qualified dependents, fully paid by District;
 - (b) Regular and probationary employees hired after January 16, 2018 will be provided Tier 1 coverage, to include employee, spouse and qualified dependents, with District payments capped at \$1,250 per month for premiums and at \$4,500 for annual HSA (Health Savings Account) allowance.

- (2) Seasonal and Temporary Employees do not qualify for nor receive benefits other than an hourly wage, except for the following: limited paid sick leave and certain paid District holidays, as defined and implemented in the District policies, and for those employees who are required to participate in a retirement plan through contract with CalPERS

**Consolidated Mosquito Abatement District
Estimated Income for Fiscal Year 2020 – 2021
(From Schedule of Levies 2019 – 2020)**

	District Income	District Income With 5% Revenue Loss
Current secured	\$3,611,791.00	\$3,611,791.00
Unitary secured	\$110,010.00	\$110,010.00
Administration costs	(\$41,589.00)	(\$41,589.00)
Redevelopment contribution	<u>(\$224,285.00)</u>	<u>(\$224,285.00)</u>
	\$3,455,927.00	\$3,455,927.00
Current unsecured	<u>\$161,218.00</u>	<u>\$161,218.00</u>
	\$3,617,145.00	\$3,617,145.00
Homeowners	\$29,802.00	\$29,802.00
Redevelopment return	<u>\$58,210.00</u>	<u>\$58,210.00</u>
	\$3,705,157.00	\$3,705,157.00
Interest income	\$25,000.00	\$25,000.00
Service charges	<u>\$10,000.00</u>	<u>\$10,000.00</u>
Total Estimated 2020 – 2021 Income	\$3,740,157.00	\$3,740,157.00
Reduction (Loss) of Tax Revenue (5%)		<u>(\$185,258.00)</u>
Revised Estimated 2020-2021 Income		<u>\$3,554,899.00</u>

Consolidated Mosquito Abatement District

Funds Available to Finance the 2020 – 2021 Budget

Cash on Hand, March 31, 2020	\$4,818,000.00
Estimated Income for April, May & June	<u>\$1,683,000.00</u>
Sub-Total	<u>\$6,501,000.00</u>
Estimated Expenses for April, May & June	<u>(\$1,300,000.00)</u>
Estimated Cash Carry-Over, June 30, 2020	<u>\$5,201,000.00</u>
Estimated Income for Fiscal Year 2020 – 2021	<u>\$3,740,000.00</u>
Estimated Funds Available for Fiscal Year 2020 – 2021	<u>\$8,941,000.00</u>
Revised Estimated Income with 5% Revenue Loss	<u>\$3,555,000.00</u>
Revised Funds Available for Fiscal Year 2020-2021	<u>\$8,756,000.00</u>

**Consolidated Mosquito Abatement District
Fiscal Year 2020 - 2021**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2019/2020	PROPOSED BUDGET FY 2020/2021	INCREASE/ (DECREASE)
<u>SALARIES, WAGES & EMPLOYEE BENEFITS</u>				
6101-01	Salaried Wages & Trustee Allowance	\$ 1,014,000.00	\$1,050,000.00	\$36,000.00
6101-06	Hourly Wages & Extra Help	\$ 810,000.00	\$615,000.00	(\$195,000.00)
6101-02	FICA Employers Contribution	\$ 140,000.00	\$130,000.00	(\$10,000.00)
6101-03	Unemployment Insurance	\$ 32,000.00	\$24,000.00	(\$8,000.00)
6101-04	Retirement Districts Payment	\$ 222,000.00	\$160,000.00	(\$62,000.00)
6101-05	Group Health Insurance	\$ 200,000.00	\$220,000.00	\$20,000.00
6101-07	Pre-Employment & Misc. Expenses	\$ 9,000.00	\$8,000.00	(\$1,000.00)
	TOTALS	\$2,427,000.00	\$2,207,000.00	(\$220,000.00)
<u>OPERATING & MAINTENANCE SUPPLIES & EXPENSE</u>				
6102-01	Insecticides & Herbicides	\$ 380,000.00	\$450,000.00	\$70,000.00
6102-02	Power Spray & Field Equipment	\$ 22,000.00	\$25,000.00	\$3,000.00
6102-03	Misc Operating Supplies & Expense	\$ 8,000.00	\$8,000.00	\$0.00
6102-05	Building & Ground Maintenance	\$ 30,000.00	\$30,000.00	\$0.00
6102-06	Airplane Expense	\$ 3,000.00	\$3,000.00	\$0.00
	TOTALS	\$443,000.00	\$516,000.00	\$73,000.00
<u>MOTOR VEHICLE SUPPLIES & EXPENSE</u>				
6103-01	Fuel & Lubricants	\$ 250,000.00	\$150,000.00	(\$100,000.00)
6103-02	Repairs & Shop Tools	\$ 50,000.00	\$50,000.00	\$0.00
6103-03	Tires & Batteries	\$ 12,000.00	\$12,000.00	\$0.00
	TOTALS	\$312,000.00	\$212,000.00	(\$100,000.00)
<u>UTILITIES & COMMUNICATIONS</u>				
6104-01	Heat, Light & Power	\$ 48,000.00	\$48,000.00	\$0.00
6104-04	Water, Sewer & Disposal	\$ 15,000.00	\$20,000.00	\$5,000.00
6105-01	Telephone	\$ 24,000.00	\$24,000.00	\$0.00
6105-02	Cellular phones	\$ 22,000.00	\$22,000.00	\$0.00
	TOTALS	\$109,000.00	\$114,000.00	\$5,000.00
<u>OFFICE SUPPLIES & EXPENSE</u>				
6106-02	Postage, Printing & Stationery	\$ 9,000.00	\$4,000.00	(\$5,000.00)
6106-04	Repairs & Maintenance	\$ 6,000.00	\$8,000.00	\$2,000.00
6106-05	Misc Office Supplies	\$ 13,000.00	\$13,000.00	\$0.00
6106-06	Office Equipment & Furniture	\$ 13,000.00	\$13,000.00	\$0.00
	TOTALS	\$41,000.00	\$38,000.00	(\$3,000.00)
<u>INSURANCE</u>				
6107-01	Liability, Property & Auto	\$ 60,000.00	\$76,000.00	\$16,000.00
6107-02	Workers Compensation	\$ 73,000.00	\$78,000.00	\$5,000.00
	TOTALS	\$133,000.00	\$154,000.00	\$21,000.00

**Consolidated Mosquito Abatement District
Fiscal Year 2020 - 2021**

ACCOUNT NUMBER	ACCOUNT NAME	BUDGET FY 2018/2019	PROPOSED BUDGET FY 2018/2019	INCREASE/ (DECREASE)
<u>TRAVEL & SUBSISTENCE EXPENSE</u>				
6108-01	Meetings & Travel Allowance	\$ 70,000.00	\$60,000.00	(\$10,000.00)
6108-02	Trustee Expenses	\$ 1,000.00	\$1,000.00	\$0.00
6108-03	Meal Allowance	\$ 7,000.00	\$7,000.00	\$0.00
	TOTALS	\$78,000.00	\$68,000.00	(\$10,000.00)
<u>MISCELLANEOUS EXPENDITURES</u>				
6109-01	Rent: Land, Buildings and Equipment	\$ 61,000.00	\$5,000.00	(\$56,000.00)
6109-02	Dues, Subscriptions and Fees	\$ 27,000.00	\$30,000.00	\$3,000.00
6109-03	Education & Publicity	\$ 30,000.00	\$30,000.00	\$0.00
6109-04	Accounting	\$ 5,000.00	\$5,000.00	\$0.00
6109-05	Legal	\$ 12,000.00	\$12,000.00	\$0.00
6109-06	County Service Charge	\$ 45,000.00	\$0.00	(\$45,000.00)
6109-07	Uniforms, Safety Apparel & Equipment	\$ 23,000.00	\$23,000.00	\$0.00
6109-08	Surveillance & Research	\$ 65,000.00	\$55,000.00	(\$10,000.00)
6109-09	Other Miscellaneous Expenditures	\$ 25,000.00	\$0.00	(\$25,000.00)
6109-10	GIS & GPS	\$ 80,000.00	\$75,000.00	(\$5,000.00)
	TOTALS	\$373,000.00	\$235,000.00	(\$138,000.00)
TOTAL OPERATIONAL EXPENDITURES		\$3,916,000.00	\$3,544,000.00	(\$372,000.00)
<u>CAPITAL OUTLAY</u>				
6110-01	Office & Lab Furniture & Equipment	\$ 8,000.00	\$10,000.00	\$2,000.00
6110-02	Auto Equipment	\$ 100,000.00	\$100,000.00	\$0.00
6110-03	Shop Equipment	\$ 10,000.00	\$10,000.00	\$0.00
6110-04	Field Equipment	\$ 15,000.00	\$15,000.00	\$0.00
6110-05	Building & Ground Improvement	\$ 70,000.00	\$50,000.00	(\$20,000.00)
6110-06	Loan & Lease Purchase Payments	\$ 290,000.00	\$290,000.00	\$0.00
	TOTAL CAPITAL OUTLAY EXPENDITURES	\$493,000.00	\$475,000.00	(\$18,000.00)
TOTAL OPERATIONAL & CAPITAL OUTLAY		\$4,409,000.00	\$4,019,000.00	(\$390,000.00)
	<u>SPECIAL PROJECTS RESERVE</u>	\$ 80,000.00	\$200,000.00	\$120,000.00
	<u>CONTINGENCY RESERVE</u>	\$ 174,000.00	\$300,000.00	\$126,000.00
	<u>BUILDING RESERVE</u>	\$ 370,000.00	\$500,000.00	\$130,000.00
	<u>EQUIPMENT RESERVE</u>	\$ 60,000.00	\$100,000.00	\$40,000.00
	<u>GENERAL RESERVE</u>	\$ 3,339,000.00	\$3,637,000.00	\$298,000.00
	TOTAL RESERVES	\$4,023,000.00	\$4,737,000.00	\$714,000.00
TOTAL BUDGET & RESERVES		\$8,432,000.00	\$8,756,000.00	\$324,000.00

**Consolidated Mosquito Abatement District
Fiscal Year 2020 – 2021 Proposed Budget**

Line Item Explanation and Justification

Salaries, Wages & Employee Benefits

- 6101-01 Salaried Wages & Trustee Allowance:** This category funds wages for 14 regular employees that are paid on a monthly salary basis. There are sufficient monies for classification adjustments, normal step and merit increases. It also funds for trustee allowance in lieu of travel expense to attend monthly meetings.
- 6101-06 Wages and Extra Help:** This category funds temporary and seasonal and special project employees paid on salary or hourly rates, including those that are PERS eligible, and for extra help. Sufficient monies are allocated at maximum allowable yearly hours based on job classification, includes for step advances.
- 6101-02 FICA Employer's Contribution:** This category funds the District's portion for federal Social Security and Medicare payments for employees and trustees. The employee pays one-half and the employer pays one-half, with the District's portion at a combined 0.0765 of payroll for SS and Medicare.
- 6101-03 Unemployment Insurance:** SUTA is paid at a rate of 0.062 of the first \$7,000 of annual earnings of each employee.
- 6101-04 Retirement District's Payment:** Those employees eligible and required to participate in the District's CalPERS retirement plan pay the employee's portion at a rate of 0.07 (0.062 for PEPRA employees) of earnings and the District's payment rate is at 0.08794 (0.07732 for PEPRA) for current fiscal year. Line item is also used for unfunded liability payments.
- 6101-05 Group Health Insurance:** The District's health insurance plan is available to regular employees and provides employee and dependent coverage for medical, prescription, dental and vision, through an HSA medical and RX plan and a self-insured JPA for dental and vision. Sufficient monies are allocated for current employee coverages, with additional monies available for a moderate premium increase in January 2021.
- 6101-07 Pre-employment & Misc. Expenses:** This category covers pre-placement physical examinations, drug screens, background checks, respirator use evaluations and other miscellaneous employment expenses.

Operating & Maintenance Supplies & Expense

- 6102-01 Insecticides & Herbicides:** This category funds purchases of chemical and biological mosquito control agents, herbicides used for mosquito control activities and materials used in insecticide formulations.
- 6102-02 Power Spray & Field Equipment:** Non-capital outlay purchases of spray and field equipment, parts and repairs are included in this category.
- 6102-03 Misc. Operating Supplies & Expense:** This category funds purchases including janitorial supplies, facilities maintenance equipment, fabrication materials, and other miscellaneous supplies and equipment and repair work.
- 6102-05 Building & Ground Maintenance:** This category funds non-capital outlay repairs and improvements to the District's facilities, and service and maintenance of equipment.
- 6102-06 Airplane Expense:** This category funds expenses from contracts with other MAD's and private contractors for aerial applications of insecticides.

Motor Vehicle Supplies & Expense

- 6103-01 Fuel & Lubricants:** Monies in this category are for the purchase of motor vehicle fuel and lubricants, including motor oil.
- 6103-02 Repairs & Shop Tools:** Monies in this line item are available for vehicle repair costs, both in-house and sent to shops, and purchase of shop tools and non-capital outlay equipment.
- 6103-03 Tires & Batteries:** Monies in this category are available for tire and battery purchases.

Utilities & Communications

- 6104-01 Heat, Light & Power:** This category funds payment of electricity and gas service to the new District headquarters facility and satellite depot facilities.
- 6104-04 Water, Sewer & Disposal:** Monies in this category are available for payment of water, sewer and garbage disposal services at all facilities.
- 6105-01 Telephone:** Funds in this category provide for wired telephone service at all facilities and include monies to provide connectivity for electronic data transmission.
- 6105-02 Cellular phones:** This category funds costs involved with cell phone service, including a limited number of data plans, to provide communication between employees, supervisors and office staff.

Office Supplies & Expense

- 6106-02 Postage, Printing & Stationary:** Funds are available for the purchase of postage, bulk mailings, letterhead and for associated printing costs.
- 6106-04 Repairs & Maintenance:** Monies in this line item are available for the repair and maintenance of office equipment, such as copier, computers and fax machine.
- 6106-05 Misc. Office Supplies:** This category funds purchases of paper, print cartridges, computer supplies and programs and other miscellaneous office supplies.
- 6106-06 Office Equipment & Furniture:** Non-capital outlay purchases of office equipment, including computers, printers and furniture are funded in this line item.

Insurance

- 6107-01 Liability, Property & Auto:** This category funds payments to Vector Control Joint Powers Agency (VCJPA) for the District's costs of programs for liability, property and automobile insurance, other misc. insurance and administration costs.
- 6107-02 Worker's Compensation:** This category funds the District's costs for the worker's compensation insurance program through the VCJPA.

Travel & Subsistence Expense

- 6108-01 Meetings & Travel Allowance:** This category funds travel expenses, including transportation, lodging, meals and incidental and associated expenses, for the Manager, trustees and select staff to attend authorized meetings; including, specifically, the Manager's attendance at the following meetings: AMCA annual meeting,

Washington Conference, and other meetings and conferences attended as a function of his role as an AMCA Past President; MVCAC business meetings and conferences; SOVE conferences and meetings attended as a function of role as Vice President/President Elect, including International SOVE conferences; other state, regional, national and international conferences and meetings as selected by the Manager and approved; and other District business related travel.

6108-02 Trustee Expenses: This category funds payment to trustees for actual and necessary traveling and incidental expenses incurred to attend Board meetings. Payment to trustees of an allowance in lieu of expenses is included in the Salaried Wages & Trustee Allowance line item.

6108-03 Meal Allowance: This category funds meal costs incurred during meetings, training and other District business not paid for in other line items.

Miscellaneous Expenditures

6109-02 Dues, Subscriptions & Fees: This category funds MVCAC corporate membership Dues, AMCA sustaining membership dues, SOVE sustaining membership dues, and other approved association membership dues; other association membership dues for the Manager; and other miscellaneous dues and subscriptions. The category includes funds for regulatory fees and other fees and charges, including a fee charged for the MVCAC NPDES Coalition, fees charged by CA Dept of Fish & Wildlife and for Hazardous Materials Business Plan fees.

6109-03 Education & Publicity: This category funds programs for the education of staff; and for materials, apparel and promotional items for public awareness, information and education programs and activities; as well as publications and publicity campaigns, including advertisements.

6109-04 Accounting: This category funds accounting and auditing services, specifically the annual District audit.

6109-05 Legal: This category funds the services of the District's legal counsel, when required by the Manager or the Board.

6109-06 County Service Charge: This line item accounts for monies withheld by Fresno County from the second apportionment of the Current Secured taxes for costs associated with administration of the property tax. **This line item will no longer be expensed.**

6109-07 Uniform, Safety Apparel & Equipment: Uniforms and apparel worn by employees and equipment and apparel required for safety and protection are paid for from monies in this account.

6109-08 Surveillance & Research: This category funds the District's mosquito and mosquito-borne disease surveillance programs, including costs for equipment, supplies and testing; and monies for research projects by District staff as well as grant monies and monetary support approved to fund extramural research projects, experiments and studies, such as those undertaken by University of California researchers.

6109-10 GIS & GPS: This line item category funds the District's Geographic Information System (GIS) program of data collection and source mapping; decision information system platforms; and ground, aerial and satellite electronic and photographic surveillance and mapping; as well as associated equipment and hardware and software needs, and other related costs and expenses.

Capital Outlay

6110-01 Office & Lab Furniture & Equipment: This category funds capital purchases of office and laboratory equipment and furniture.

6110-02 Auto Equipment: Purchases of automotive vehicles are made with funds in this account line item.

6110-03 Shop Equipment: This category funds capital purchases of equipment used for maintenance or repairs of District vehicles, property or facilities.

6110-04 Field Equipment: This category funds capital purchases of equipment used for field operations.

6110-05 Building & Ground Improvements: This category funds capital outlay for purchase of real property, for purchase, development, construction or improvement of buildings and other facilities, and for all costs associated with such activities.

6110-06 Loan & Lease Purchase Payments: This category funds payments made on capital loans and lease purchase agreements, including mortgage and principle debt payments and interest charges.

Reserves

Special Projects Reserve: These monies are reserved for Special Projects and research projects, and for other authorized special expense needs of the District.

Contingency Reserve: These monies are reserved for unexpected expenses caused by liabilities, emergencies or unfunded liabilities that are not funded in the operating budget.

Building Reserve: These monies are reserved for the future expansion of District facilities, construction projects on District property, and loan and lease repayment.

Equipment Reserve: These monies are reserved for unanticipated purchases of office, laboratory, auto, shop and field equipment not funded in the operating budget.

General Reserve: These monies are reserved for general operating expenses and for other unanticipated expenses and serve as a source of carryover monies to cover expenses through mid-year until tax revenues are appropriated and received.