

CONSOLIDATED MOSQUITO ABATEMENT DISTRICT

13151 E. Industrial Dr., Parlier, CA 93648
559-896-1085 | www.consolidatedmadca.gov

Board of Trustees Special Meeting
Thursday, June 4, 2026, 1:00PM

AGENDA

1. **Roll Call:**
Budget Committee members are Tokuo Fukuda, Mary Anne Hill, Abe Isaak, Michelle Lopez, Charles Lockhart, Karen Steinhauer, Bruce Taylor, and President Charles Smith.
2. **Public Comments:**
This is an opportunity for public comment on non-agenda items. The President reserves the right to limit the duration of each speaker to five (5) minutes. It is customary for the Board not to answer any questions impromptu.
3. **Request from CMAD Employee Association:**
A letter from the CMAD Employees Association will be submitted to the Budget Committee regarding wages and benefits.
4. **Salaries, Wages, and Benefits for District Employees:**
The Committee will consider salaries, hourly wages, and benefits of District employees and make a recommendation to the full Board.
5. **Proposed Fiscal Year 2026 – 2027 Budget:**
The Committee will consider the funds available to finance the proposed FY 2026-2027 Budget and will make a recommendation to the full Board.
6. **Adjournment:**

Agenda Item 4: Salaries, Wages and Benefits for District Employees

Background:

As part of the development of the Fiscal Year 2026–2027 Budget, the Budget Committee and Board of Trustees will consider proposed salary and wage adjustments for both regular and seasonal employees.

The District Employees Association has formally requested:

- A 4.2% increase for regular employees; and
- A \$1.00 per hour increase for seasonal employees.

The District Manager supports adjustments within the Basic Salary and Wage Plan and recommends the Board consider the following factors, along with any additional options identified by the Committee or Board:

- The April 2026 Consumer Price Index (CPI) for All Urban Consumers in the West – Size B/C, reflecting a 3.2% annual increase; A Cost-of-Living Adjustment (COLA) is intended to help employees maintain purchasing power as inflation increases the cost of housing, utilities, fuel, food, and other basic living expenses. Unlike a merit-based raise, a COLA is not intended to increase compensation beyond market value or reward performance, but rather to help employees keep pace with rising costs and prevent wages from effectively declining in real value over time. As a result, maintaining at least a baseline COLA adjustment is important to support employee retention, competitiveness, and long-term workforce stability.
- Internal equity, employee retention, and industry benchmarks; and
- The District’s overall financial position, staff benefits, long-term management of inflation, and projected budget capacity.

Supporting documents include:

- The April 2026 CPI report (Exhibit B);
- Audited financial statements for FY 2023–2024 and FY 2024–2025 showing continued growth in fund balances; and
- The proposed FY 2026–2027 Budget, which includes approximately \$14.8 million in available funds, \$5.04 million in operational expenditures, and projected revenues exceeding estimated operational costs.

Staff Composition and Compensation Approach

The District's full-time staff is largely composed of long-tenured employees, with most regular employees at or approaching the top step of their salary ranges. As a result, the recommended approach incorporates a minimum dollar adjustment rather than relying solely on percentage-based increases to help ensure lower-compensated positions receive a meaningful cost-of-living adjustment.

Under a flat 3.2% COLA structure, employees in higher-compensated classifications receive larger dollar increases over time, while lower-compensated classifications receive smaller increases despite experiencing many of the same inflationary pressures related to housing, utilities, fuel, and consumer goods.

To address this, the proposed plan includes a minimum adjustment floor of \$250 per month (\$3,000 annually) for regular employees. This amount approximates a 3.2% adjustment for positions near the midpoint of the District's salary schedule and provides modest additional relief for lower-compensated classifications. Positions where the percentage-based adjustment already exceeds the minimum floor would continue to receive the higher calculated increase.

The proposed adjustment for the Vector Biologist classification includes an additional 4.8%, resulting in a total proposed adjustment of 8.0%. This proposed adjustment is not solely a COLA increase and includes a proposed classification and compensation adjustment associated with expanded responsibilities and educational attainment if approved by the Board.

The District's hourly workforce — including Mosquito Control Technicians, Trapping Assistants, Outreach Assistants, and clerical support staff — competes directly with Central Valley agriculture, food processing, and logistics employers. While a 3.2% adjustment on the current average hourly wage is \$22.50/hour, equal to only about \$0.72/hour, the proposed \$1.50/hour increase provides a more competitive adjustment and better reflects current labor market conditions for these positions. The District continues to rely on a large seasonal workforce that receives limited additional benefits.

Management also reviewed salary schedules within the MVCAC South San Joaquin Valley Region, along with comparable special district compensation data, to help ensure the District remains competitive in employee recruitment and retention.

Action requested:

The Budget Committee is asked to consider salary and wage increases within the Basic Salary and Wage Plan as proposed and requested to make a recommendation to the full Board.

Date: May 22, 2026

To: CMAD District Manager and Board of Trustees

From: CMAD Employees Association

Subject: Salary and Benefit Considerations

Dear District Manager and Members of the Board,

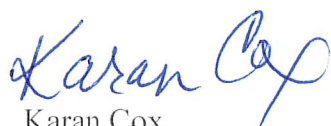
On behalf of the Employees Association of the Consolidated Mosquito Abatement District, we humbly request the consideration of a 4.2% salary increase for District employees for the 2026–2027 fiscal year. This request is based on extensive research and analysis of the rising costs of housing, consumer goods, utilities, fuel, and other essential living expenses throughout Central California.

Additionally, we respectfully request that you consider a \$1.00 per hour wage increase for all seasonal employees. Each year, the District depends on approximately 25 seasonal employees, who comprise more than two-thirds of the workforce during peak mosquito season. As seasonal positions offer limited supplemental benefits, maintaining competitive wages is critical to recruiting and retaining qualified employees. These individuals play an essential role in supporting the District’s mosquito abatement operations, surveillance activities, and overall seasonal workload, directly contributing to the District’s ability to effectively protect public health and serve the community.

The Employees Association would also like the Board to consider recognizing June 19th, Juneteenth, as an official District holiday beginning in 2027. As Juneteenth is recognized as both a State and Federal holiday, this addition would allow the District to align more closely with State and Federal observances and has no financial impact on the District.

Finally, the Employees Association would like to express our sincere appreciation to the District Manager and the Board for your continued support, leadership, and thoughtful consideration of these requests. We value the collaborative relationship between the Board, management, and District employees, and we remain committed to serving our community with professionalism and dedication.

Sincerely,



Karan Cox
Office Administrator
CMAD Employees Association President

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE April 2026

(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 2025	Mar 2026	Apr 2026	Mar 2026	Apr 2026	Apr 2026	Apr 2025	Mar 2026	Apr 2026	Mar 2026	Apr 2026	Apr 2026
U. S. City Average.....	320.795	330.213	333.020	3.3	3.8	0.9	314.243	323.500	326.541	3.3	3.9	0.9
West.....	341.159	350.226	353.161	3.1	3.5	0.8	332.876	341.234	344.451	3.0	3.5	0.9
West – Size Class A ¹	351.304	361.945	364.564	3.4	3.8	0.7	339.614	349.452	352.095	3.3	3.7	0.8
West – Size Class B/C ²	198.765	203.193	205.170	2.8	3.2	1.0	200.461	204.720	207.011	2.8	3.3	1.1
Mountain ³	133.339	137.043	138.154	3.1	3.6	0.8	134.508	138.110	139.609	3.1	3.8	1.1
Pacific ³	132.336	135.789	136.943	3.1	3.5	0.8	133.385	136.647	137.846	3.0	3.3	0.9
Los Angeles-Long Beach-Anaheim, CA.....	342.565	352.221	355.166	3.4	3.7	0.8	329.881	340.105	342.767	3.6	3.9	0.8
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2025	Jan 2026	Mar 2026	Jan 2026	Mar 2026	Mar 2026	Mar 2025	Jan 2026	Mar 2026	Jan 2026	Mar 2026	Mar 2026
Riverside-San Bernardino-Ontario, CA ³	136.511	139.602	140.728	3.2	3.1	0.8	137.608	140.384	141.610	3.4	2.9	0.9
San Diego-Carlsbad, CA.....	384.880	391.981	397.284	2.6	3.2	1.4	364.528	369.084	376.122	2.1	3.2	1.9
Urban Hawaii.....	346.816	355.266	359.495	2.4	3.7	1.2	346.075	353.370	357.176	2.1	3.2	1.1
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Apr 2025	Feb 2026	Apr 2026	Feb 2026	Apr 2026	Apr 2026	Apr 2025	Feb 2026	Apr 2026	Feb 2026	Apr 2026	Apr 2026
Phoenix-Mesa-Scottsdale, AZ ⁴	185.077	187.481	190.720	1.7	3.0	1.7	184.146	185.277	189.530	1.0	2.9	2.3
San Francisco-Oakland-Hayward, CA.....	355.707	363.211	369.215	2.5	3.8	1.7	352.077	356.964	363.533	1.7	3.3	1.8
Seattle-Tacoma-Bellevue, WA.....	359.400	372.121	377.091	3.9	4.9	1.3	352.704	364.364	368.689	3.8	4.5	1.2
Urban Alaska.....	271.358	273.181	282.958	1.5	4.3	3.6	268.386	271.282	280.139	1.7	4.4	3.3

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

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, 2026. The next release date is scheduled for June 10, 2026. For questions, please contact us at BLSinfoSF@bls.gov or (415) 625-2270.

**CONSOLIDATED MOSQUITO ABATEMENT DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2024**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Property taxes	\$ 4,369,094	\$ 4,369,094	\$ 5,081,670	\$ 712,576
Intergovernmental	109,682	109,682	131,448	21,766
Charges for services	5,000	5,000	21,454	16,454
Use of money and property	-	-	260,134	260,134
Insurance recoveries and adjustments	-	-	15,889	15,889
Other income	-	-	5,326	5,326
Total revenues	4,483,776	4,483,776	5,515,921	1,032,145
EXPENDITURES				
Current:				
Salaries and wages	2,070,000	2,070,000	1,820,073	249,927
Employee benefits	969,000	969,000	964,129	4,871
Supplies and maintenance	635,000	635,000	385,406	249,594
Motor vehicles	237,000	237,000	155,791	81,209
Insurance	208,000	208,000	203,534	4,466
Surveillance and research	65,000	65,000	40,427	24,573
GIS & GPS	82,000	82,000	49,539	32,461
County service charge	63,000	63,000	63,019	(19)
Utilities	65,000	65,000	67,337	(2,337)
Communications	55,000	55,000	48,125	6,875
Travel and subsistence	84,000	84,000	42,894	41,106
Dues and subscriptions	32,000	32,000	28,431	3,569
Office supplies	35,000	35,000	36,983	(1,983)
Uniforms	32,000	32,000	19,669	12,331
Legal and accounting	26,000	26,000	16,386	9,614
Miscellaneous	20,000	20,000	-	20,000
Education and publicity	30,000	30,000	16,148	13,852
Capital outlay	2,175,000	2,175,000	737,668	1,437,332
Debt service				
Principal	172,000	172,000	172,000	-
Interest	118,000	118,000	115,591	2,409
Total expenditures	7,173,000	7,173,000	4,983,150	2,189,850
Excess (deficiency) of revenues over (under) expenditures	(2,689,224)	(2,689,224)	532,771	3,221,995
OTHER FINANCING SOURCES (USES)				
Interest income	-	-	6,803	(6,803)
Total other financing sources (uses)	-	-	6,803	(6,803)
Net change in fund balance	\$ (2,689,224)	\$ (2,689,224)	\$ 539,574	\$ 3,215,192
Fund balance, beginning of year	9,266,409	9,266,409	9,266,409	-
Fund balance, end of year	<u>\$ 6,577,185</u>	<u>\$ 6,577,185</u>	<u>\$ 9,805,983</u>	<u>\$ 3,215,192</u>

**Consolidated Mosquito Abatement District
Budgetary Comparison Schedule – General Fund, continued
For the Fiscal Year Ended June 30, 2025**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Mosquito and vector control operations:					
Salaries, wages and employee benefits	\$ 2,764,000	(3,000)	2,761,000	2,393,107	367,893
Operating and maintenance	578,000	-	578,000	551,820	26,180
Motor vehicle	360,000	-	360,000	166,601	193,399
Utilities and communication	129,000	(5,000)	124,000	112,306	11,694
Office supplies and expense	36,000	-	36,000	21,830	14,170
Insurance	205,000	-	205,000	186,912	18,088
Travel & subsistence	81,000	-	81,000	53,927	27,073
Debt Service Payment	290,000	-	290,000	286,296	3,704
Capital outlay	1,240,000	20,000	1,260,000	1,010,682	249,318
Other	371,395	(27,395)	344,000	319,923	24,077
Total expenditures	<u>6,054,395</u>	<u>(15,395)</u>	<u>6,039,000</u>	<u>5,103,404</u>	<u>935,596</u>
Program revenues:					
Charges for services	10,000	-	10,000	30,268	20,268
Intergovernmental revenues	116,412	-	116,412	104,645	(11,767)
Total program revenues	<u>126,412</u>	<u>-</u>	<u>126,412</u>	<u>134,913</u>	<u>8,501</u>
General revenues:					
Property taxes	3,795,447	-	3,795,447	5,331,446	1,535,999
Investment earnings	-	-	-	886,398	886,398
Gain on sale of capital assets	-	-	-	42,576	42,576
Grant revenues	-	-	-	248,524	248,524
Other	-	-	-	9,165	9,165
Total general revenues	<u>3,795,447</u>	<u>-</u>	<u>3,795,447</u>	<u>6,518,109</u>	<u>2,722,662</u>
Total revenues	<u>3,921,859</u>	<u>-</u>	<u>3,921,859</u>	<u>6,653,022</u>	<u>2,731,163</u>
Excess(Deficiency) of revenues over expenditures	(2,132,536)	<u>15,395</u>	(2,117,141)	1,549,618	<u>3,666,759</u>
Fund balance – beginning of year	<u>9,433,570</u>		<u>9,433,570</u>	<u>9,433,570</u>	
Fund balance – end of year	<u>\$ 7,301,034</u>		<u>7,316,429</u>	<u>10,983,188</u>	

Notes to Required Supplementary Information

(1) Budgets and Budgetary Data

Per Government Code Section 61110, on or before July 1 of each year, an annual nonappropriated budget, which establishes the total spending authority for the District’s General Fund is adopted by the Board of Trustees. The Board of Trustees may authorize amendments to the budget during the year as deemed necessary. Budgeted amounts are reported as amended. or the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts.

The budgetary basis of accounting is consistent with generally accepted accounting principles applicable to the District’s financial statements.

**Proposed Salary Wages -Effective July 1, 2026
Comparison**

I. Basic Salary, Wage and Benefits

a. Regular 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 annual and/or at the discretion of the Manager.

Position Classification		Step 1	Step 2	Step 3	Step 4	Step 5	Top Step Monthly Increase	Top Step Annual Increase	Percent	Annual Top Step
Director of Science and Outreach	Current	\$8,265	\$8,679	\$9,114	\$9,570	\$10,048				\$120,573.96
	Tiered	\$8,530	\$8,957	\$9,405	\$9,876	\$10,369	\$322	\$3,858	3.20%	\$124,432.33
	3.20%	\$8,530	\$8,957	\$9,405	\$9,876	\$10,369	\$322	\$3,858	3.20%	\$124,432.33
	4.20%	\$8,612	\$9,043	\$9,496	\$9,971	\$10,470	\$422	\$5,064	4.20%	\$125,638.07
Urban Program Coordinator	Current	\$7,706	\$8,090	\$8,499	\$8,923	\$9,370				\$112,436.21
	Tiered	\$7,953	\$8,349	\$8,771	\$9,209	\$9,670	\$300	\$3,598	3.20%	\$116,034.17
	3.20%	\$7,953	\$8,349	\$8,771	\$9,209	\$9,670	\$300	\$3,598	3.20%	\$116,034.17
	4.20%	\$8,030	\$8,430	\$8,856	\$9,298	\$9,763	\$394	\$4,722	4.20%	\$117,158.53
Rural Program Coordinator	Current	\$7,706	\$8,090	\$8,499	\$8,923	\$9,370				\$112,436.21
	Tiered	\$7,953	\$8,349	\$8,771	\$9,209	\$9,670	\$300	\$3,598	3.20%	\$116,034.17
	3.20%	\$7,953	\$8,349	\$8,771	\$9,209	\$9,670	\$300	\$3,598	3.20%	\$116,034.17
	4.20%	\$8,030	\$8,430	\$8,856	\$9,298	\$9,763	\$394	\$4,722	4.20%	\$117,158.53
Office Administrator	Current	\$7,223	\$7,584	\$7,964	\$8,362	\$8,780				\$105,355.40
	Tiered	\$7,454	\$7,827	\$8,219	\$8,630	\$9,061	\$281	\$3,371	3.20%	\$108,726.78
	3.20%	\$7,454	\$7,827	\$8,219	\$8,630	\$9,061	\$281	\$3,371	3.20%	\$108,726.78
	4.20%	\$7,527	\$7,903	\$8,298	\$8,713	\$9,148	\$369	\$4,425	4.20%	\$109,780.33
Vector Biologist* COLA + Salary Adjustment	Current	\$6,633	\$6,962	\$7,310	\$7,675	\$8,060				\$96,723.68
	Tiered +	\$7,163	\$7,519	\$7,895	\$8,289	\$8,705	\$645	\$7,738	3.2% + 4.8%	\$104,461.58
	3.2%+	\$7,163	\$7,519	\$7,895	\$8,289	\$8,705	\$645	\$7,738	3.2% + 4.8%	\$104,461.58
	4.2%+	\$7,196	\$7,554	\$7,932	\$8,327	\$8,745	\$685	\$8,222	3.2% + 5.3%	\$104,945.20
Mechanic	Current	\$6,871	\$7,182	\$7,479	\$7,787	\$8,132				\$97,588.63
	Tiered	\$7,104	\$7,426	\$7,734	\$8,052	\$8,409	\$277	\$3,318	3.40%	\$100,906.65
	3.20%	\$7,091	\$7,412	\$7,719	\$8,036	\$8,393	\$260	\$3,123	3.20%	\$100,711.47
	4.20%	\$7,159	\$7,484	\$7,793	\$8,114	\$8,474	\$342	\$4,099	4.20%	\$101,687.36
GIS/IT Specialist	Current	\$6,724	\$7,028	\$7,320	\$7,621	\$7,959				\$95,506.43
	Tiered	\$6,960	\$7,274	\$7,576	\$7,888	\$8,237	\$279	\$3,343	3.50%	\$98,849.15
	3.20%	\$6,940	\$7,253	\$7,554	\$7,865	\$8,214	\$255	\$3,056	3.20%	\$98,562.63
	4.20%	\$7,007	\$7,323	\$7,627	\$7,941	\$8,293	\$334	\$4,011	4.20%	\$99,517.69
Vector Management Specialist	Current	\$6,328	\$6,615	\$6,888	\$7,172	\$7,490				\$89,884.27
	Tiered	\$6,550	\$6,847	\$7,129	\$7,423	\$7,753	\$262	\$3,146	3.50%	\$93,030.22
	3.20%	\$6,531	\$6,827	\$7,108	\$7,402	\$7,730	\$240	\$2,876	3.20%	\$92,760.56
	4.20%	\$6,594	\$6,893	\$7,177	\$7,473	\$7,805	\$315	\$3,775	4.20%	\$93,659.41
Area Supervisor/UAS Pilot	Current	\$6,588	\$6,917	\$7,194	\$7,482	\$7,781				\$93,370.95
	Tiered	\$6,818	\$7,159	\$7,446	\$7,744	\$8,053	\$272	\$3,268	3.50%	\$96,638.93
	3.20%	\$6,799	\$7,139	\$7,424	\$7,721	\$8,030	\$249	\$2,988	3.20%	\$96,358.82
	4.20%	\$6,865	\$7,208	\$7,496	\$7,796	\$8,108	\$327	\$3,922	4.20%	\$97,292.53
Area Supervisor	Current	\$6,274	\$6,559	\$6,829	\$7,111	\$7,426				\$89,113.83
	Tiered	\$6,513	\$6,809	\$7,088	\$7,381	\$7,708	\$282	\$3,386	3.80%	\$92,500.16
	3.20%	\$6,475	\$6,768	\$7,047	\$7,338	\$7,664	\$238	\$2,852	3.20%	\$91,965.47
	4.20%	\$6,538	\$6,834	\$7,115	\$7,409	\$7,738	\$312	\$3,743	4.20%	\$92,856.61
Data Management Associate	Current	\$5,933	\$6,201	\$6,459	\$6,724	\$7,023				\$84,270.38
	Tiered	\$6,165	\$6,443	\$6,710	\$6,987	\$7,296	\$274	\$3,287	3.90%	\$87,556.92
	3.20%	\$6,123	\$6,400	\$6,665	\$6,940	\$7,247	\$225	\$2,697	3.20%	\$86,967.03
	4.20%	\$6,183	\$6,462	\$6,730	\$7,007	\$7,317	\$295	\$3,539	4.20%	\$87,809.73

Proposed Hourly Wages - Effective July 1, 2026

\$1.50/hour Increase

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

<u>Position Classification</u>	<u>Yearly Step Increment:</u>					
<u>Level I</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>		
Mosquito Control Technician I						
Mosquito Trapping Assistant I						
Outreach Assistant I						
Office Aide I						
	\$21.00	\$21.50	\$22.00	\$22.50		
	\$22.50	\$23.00	\$23.50	\$24.00		
<u>Level II</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>		
Mosquito Control Technician II						
Mosquito Trapping Assistant II						
Outreach Assistant II						
	\$23.00	\$23.50	\$24.00	\$24.50		
	\$24.50	\$25.00	\$25.50	\$26.00		
<u>Level III</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	
Mosquito Control Technician III						
Mosquito Trapping Assistant II						
	\$28.00	\$29.00	\$30.00	\$31.00	\$32.00	
	\$29.50	\$30.50	\$31.50	\$32.50	\$33.50	
Clerical Assistant						
	\$25.00	\$28.00	\$29.00	\$30.00	\$31.00	
	\$26.50	\$29.50	\$30.50	\$31.50	\$32.50	
		<u>Step Increments</u>				
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	
Special Project Assistant						
	\$21.00	\$21.50	\$22.00	\$22.50	\$23.00	
	\$22.50	\$23.00	\$23.50	\$24.00	\$24.50	

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

(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

Effective July 1, 2025

Manager Monthly Salary
\$12,500

COLA Summary
Comparisons

	Wages	Social Security/ Medicare	SUTA	District Portion Retirement	District Paid Medical	Total	Change	% Change
Salaried Wages Current	\$1,288,851.00	\$98,597.10	\$5,642.00	\$119,349.65	\$297,083.16	\$1,809,522.91		
with a Tiered % increase	\$1,363,266.00	\$104,289.85	\$5,642.00	\$125,679.27	\$329,269.32	\$1,928,146.44	\$118,623.52	6.56%
with a 3.2% increase	\$1,334,767.00	\$102,109.68	\$5,642.00	\$123,268.50	\$329,269.32	\$1,895,056.50	\$85,533.59	4.44%
with a 4.2% increase	\$1,371,805.00	\$104,943.08	\$5,642.00	\$126,463.06	\$329,269.32	\$1,938,122.46	\$128,599.55	6.79%
Total Change with Tiered%	\$74,415.00	\$5,692.75	\$0.00	\$6,329.62	\$32,186.16	\$118,623.52		
Total Change with 3.2%	\$45,916.00	\$3,512.57	\$0.00	\$3,918.85	\$32,186.16	\$85,533.59		
Total Change with 4.2%	\$82,954.00	\$6,345.98	\$0.00	\$7,113.41	\$32,186.16	\$128,599.55		
Total Wages & Benefits Current	\$2,138,975.00	\$163,631.59	\$19,096.00	\$144,578.49	\$297,083.16	\$2,763,364.24		
Total with Tiered% + \$1.50	\$2,296,658.00	\$175,694.34	\$19,096.00	\$150,696.60	\$329,269.32	\$2,960,883.54	\$197,519.30	7.15%
Total with 3.2% + \$1.50	\$2,268,159.00	\$173,514.16	\$19,096.00	\$148,285.83	\$329,269.32	\$2,938,758.32	\$175,394.08	5.92%
Total with 4.2% + \$1.50	\$2,305,197.00	\$176,347.57	\$19,096.00	\$151,480.39	\$329,269.32	\$2,981,824.28	\$218,460.05	7.43%
Total Change with Tiered% + \$1.50	\$157,683.00	\$12,062.75	\$0.00	\$6,118.11	\$32,186.16	\$197,519.30		
Total Change with 3.2% + \$1.50	\$129,184.00	\$9,882.58	\$0.00	\$3,707.35	\$32,186.16	\$175,394.08		
Total Change with 4.2% + \$1.50	\$166,222.00	\$12,715.98	\$0.00	\$6,901.90	\$32,186.16	\$218,460.05		

Agenda Item 5: Proposed Fiscal Year 2026-2027 Budget

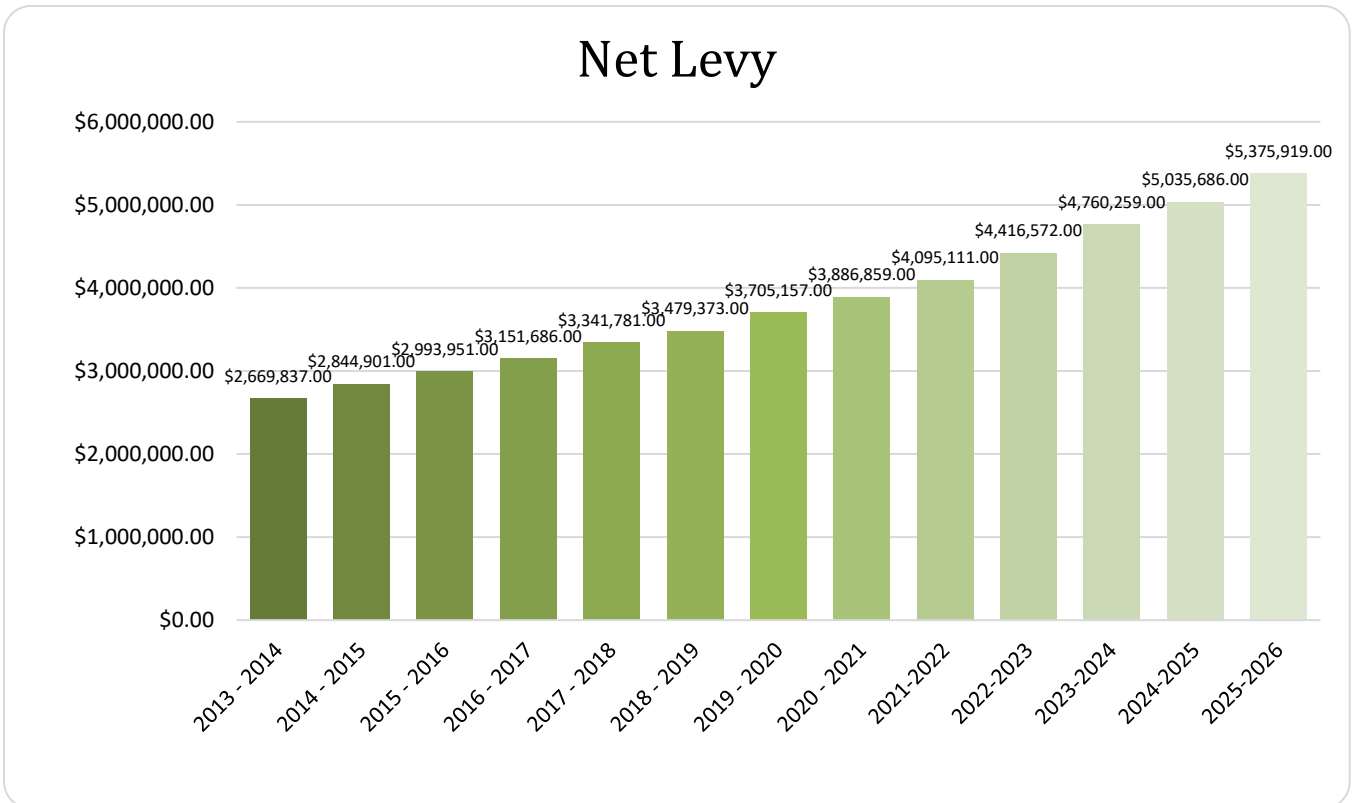
Background:

The Budget Committee will review the proposed Fiscal Year 2026–2027 budget. District revenues have continued to increase steadily, with FY 2025–2026 reflecting a net levy increase of 6.76%. While revenues have grown, the District has also experienced increased operational costs across several key areas, including insecticides, field equipment, dry ice, utilities, and contracted vendor services. Over the past five years, overall operational expenditures have increased between approximately 6% and 14% annually.

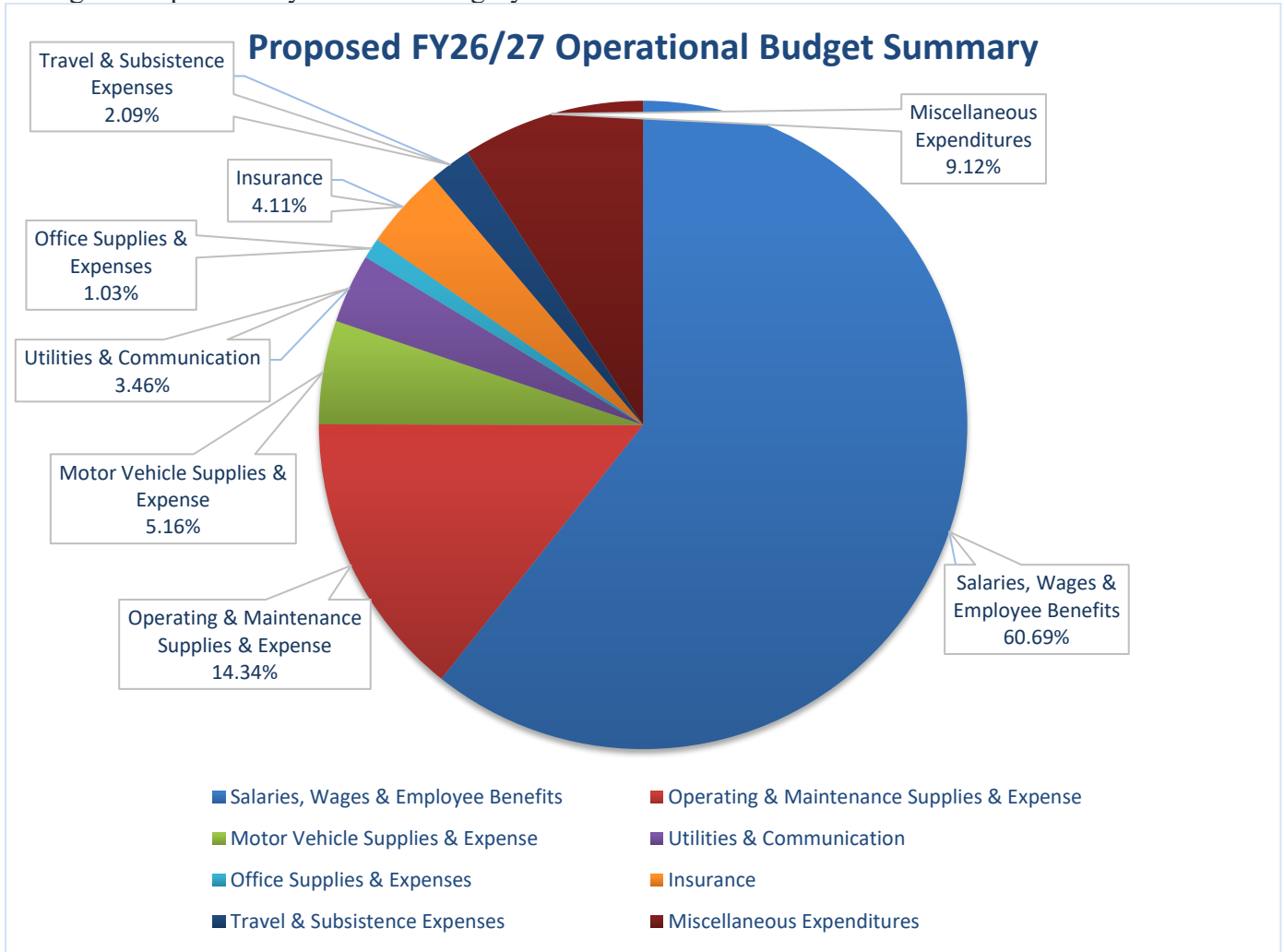
The proposed budget has been developed amid continued economic uncertainty, including fluctuating inflation rates, rising supply costs, and variable pricing for contracted services. Although portions of the broader economy have shown signs of stabilization, long-term financial conditions remain uncertain.

The District remains committed to a fiscally responsible approach by utilizing conservative budgeting practices that support operational and programmatic needs while preserving healthy reserve balances.

Net Levy 2014-2026



Budget Composition by Account Category



The following account adjustments have been incorporated into the proposed Fiscal Year 2026–2027 budget to improve clarity, consistency, and expense categorization. As part of the budget development process, staff reviewed existing account classifications and made efforts to reduce reliance on broad or miscellaneous categories, provide more specific account descriptions, and minimize situations where similar expenditures could reasonably be charged to multiple accounts. These revisions are intended to improve transparency, strengthen financial reporting, and enhance long-term budget tracking and analysis.

- **Account 6102-08 Janitorial & Facility Supplies**
- **Account 6102-09 Environmental Compliance & Disposal**
- **Account 6105-02** has been updated from Cellular Phones & Tablets to **Cellular Services**
- **Account 6106-02** has been updated from Postage, Printing & Stationery to **Postage, Shipping & Mailing Services**
- **Account 6106-03 Printing & Reproduction Services**
- **Account 6106-04** has been updated from Repairs and Maintenance to **Office Equipment Repairs and Maintenance**

- **Account 6106-05** has been updated from Misc. Office Supplies to **Office Supplies**
- **Account 6108-03** has been updated from Meal Allowance to **Meals & Refreshments**
- **Account 6109-02** has been updated from Dues, Subscriptions and Fees to **Dues, Memberships and Regulatory Fees**
- **Account 6109-03** has been updated from Education & Publicity to **Outreach, Education and Publicity**
- **Account 6109-10** has been updated from GIS & GPS to **GIS & GPS Equipment**
- **Account 6109-11** **Software, Technology and Subscription Services**

These changes are intended to improve transparency, support more accurate expense tracking, and reduce overlap between account categories to help ensure expenditures are consistently coded and reported.

Action requested:

The Budget Committee is asked to consider the proposed FY26/27 budget and make a recommendation to the full Board.

**Consolidated Mosquito Abatement District Estimated Income for Fiscal Year 2026 -
2027 (From Schedule of Levies 2025/2026)**

	District Levies	District Levies minus County Admin Cost
Current secured	\$5,189,307.00	\$5,189,307.00
Unitary secured	\$201,756.00	\$201,756.00
Administration costs		-\$11,551.00
Redevelopment contribution	-\$355,061.00	-\$355,061.00
	<hr/> \$5,036,002.00	<hr/> \$4,958,471.00
 Current unsecured	 \$279,565.00	 \$279,565.00
	<hr/> \$5,315,567.00	<hr/> \$5,238,036.00
 Homeowners	 \$27,527.00	 \$27,527.00
Redevelopment return	\$110,257.00	\$110,257.00
	<hr/> \$5,453,351.00	<hr/> \$5,375,820.00
 Interest income	 \$100,000.00	 \$100,000.00
	<hr/> \$5,553,351.00	<hr/> \$5,475,820.00
Total Estimated 2026 - 2027 Income	\$5,553,351.00	\$5,475,820.00

Consolidated Mosquito Abatement District
Funds Available to Finance the 2026 – 2027 Budget

Cash on Hand, March 31, 2026	\$7,930,000
Estimated Income for April, May & June	\$2,500,000
Sub-Total	\$10,430,000
Estimated Expenses for April, May & June	<u>(\$1,100,000)</u>
Estimated Cash Carry-Over, June 30, 2026	\$9,330,000
Estimated Income for Fiscal Year 2026 – 2027	<u>\$5,475,000</u>
Estimated Funds Available for Fiscal Year 2026 – 2027	\$14,805,000

Consolidated Mosquito Abatement District Proposed Fiscal Year 2026-2027

Account Number	Account Name	Budget FY 2025 - 2026	Proposed Budget FY 2026 - 2027	Increase (Decrease)	>50% increase	Percent Change	Percent of Budget
Salaries, Wages & Employee Benefits							
6101-01	Salaried Wages & Trustee Allowance	\$1,340,000.00	\$1,380,000.00	\$40,000.00		2.99%	27.21%
6101-06	Hourly Wages & Extra Help	\$850,000.00	\$930,000.00	\$80,000.00		9.41%	18.34%
6101-02	FICA Employers Contribution	\$165,000.00	\$180,000.00	\$15,000.00		9.09%	3.55%
6101-03	Unemployment Insurance	\$25,000.00	\$25,000.00	\$0.00		0.00%	0.49%
6101-04	Retirement Districts Payment	\$150,000.00	\$155,000.00	\$5,000.00		3.33%	3.06%
6101-08	CalPERS UAL Payment	\$54,000.00	\$50,000.00	-\$4,000.00		-7.41%	0.99%
6101-05	Group Health Insurance & Wellness Benefits	\$315,000.00	\$335,000.00	\$20,000.00		6.35%	6.61%
	TOTALS	\$2,899,000.00	\$3,055,000.00	\$156,000.00		5.38%	60.24%
Operating & Maintenance Supplies & Expense							
6102-01	Insecticides & Herbicides	\$550,000.00	\$605,000.00	\$55,000.00		10.00%	11.93%
6102-02	Power Spray & Field Equipment	\$35,000.00	\$40,000.00	\$5,000.00		14.29%	0.79%
6102-03	Misc Operating Supplies & Expense	\$10,000.00	\$0.00	-\$10,000.00		-100.00%	0.00%
6102-04	Fish Program	\$10,000.00	\$10,000.00	\$0.00		0.00%	0.20%
6102-05	Building & Ground Maintenance	\$45,000.00	\$45,000.00	\$0.00		0.00%	0.89%
6102-06	Airplane Expense	\$1,000.00	\$1,000.00	\$0.00		0.00%	0.02%
6102-07	Pre-Employment & Misc. Expenses	\$10,000.00	\$10,000.00	\$0.00		0.00%	0.20%
6102-08	Janitorial & Facility Supplies	\$0.00	\$6,000.00	\$6,000.00		N/A	0.12%
6102-09	Environmental Compliance & Disposal	\$0.00	\$5,000.00	\$5,000.00		N/A	0.10%
	TOTALS	\$661,000.00	\$722,000.00	\$61,000.00		9.23%	14.24%
Motor Vehicle Supplies & Expense							
6103-01	Fuel & Lubricants	\$195,000.00	\$195,000.00	\$0.00		0.00%	3.85%
6103-02	Repairs & Shop Tools	\$45,000.00	\$47,000.00	\$2,000.00		4.44%	0.93%
6103-03	Tires & Batteries	\$20,000.00	\$20,000.00	\$0.00		0.00%	0.39%
	TOTALS	\$260,000.00	\$262,000.00	\$2,000.00		0.77%	5.17%
Utilities & Communication							
6104-01	Heat, Light & Power	\$50,000.00	\$50,000.00	\$0.00		0.00%	0.99%
6104-04	Water, Sewer & Disposal	\$26,000.00	\$27,000.00	\$1,000.00		3.85%	0.53%
6105-01	Telephone & Internet	\$30,000.00	\$32,000.00	\$2,000.00		6.67%	0.63%
6105-02	Cellular Services	\$35,000.00	\$65,000.00	\$30,000.00		85.71%	1.28%
	TOTALS	\$141,000.00	\$174,000.00	\$33,000.00		23.40%	3.43%

Account Number	Account Name	Budget FY 2025 - 2026	Proposed Budget FY 2026 - 2027	Increase (Decrease)	>50% increase	Percent of Budget
					Percent Change	
Office Supplies & Expenses						
6106-02	Postage, Shipping & Mailing Services	\$8,000.00	\$5,000.00	-\$3,000.00	-37.50%	0.10%
6106-03	Printing & Reproduction Services	\$0.00	\$6,000.00	\$6,000.00	N/A	0.12%
6106-04	Office Equipment Repairs & Maintenance	\$8,000.00	\$10,000.00	\$2,000.00	25.00%	0.20%
6106-05	Office Supplies	\$16,000.00	\$16,000.00	\$0.00	0.00%	0.32%
6106-06	Office Equipment & Furniture	\$15,000.00	\$15,000.00	\$0.00	0.00%	0.30%
	TOTALS	\$47,000.00	\$52,000.00	\$5,000.00	10.64%	1.03%
Insurance						
6107-01	Liability, Property & Auto	\$120,000.00	\$124,000.00	\$4,000.00	3.33%	2.45%
6107-02	Workers Compensation	\$78,000.00	\$83,000.00	\$5,000.00	6.41%	1.64%
	TOTALS	\$198,000.00	\$207,000.00	\$9,000.00	4.55%	4.08%
Travel & Subsistence Expenses						
6108-01	Meetings & Travel Allowance	\$105,000.00	\$105,000.00	\$0.00	0.00%	2.07%
6108-03	Meals & Refreshments	\$5,000.00	\$6,000.00	\$1,000.00	20.00%	0.12%
	TOTALS	\$110,000.00	\$111,000.00	\$1,000.00	0.91%	2.19%
Miscellaneous Expenditures						
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$3,000.00	\$1,000.00	50.00%	0.06%
6109-02	Dues, Memberships & Regulatory Fees	\$42,000.00	\$45,000.00	\$3,000.00	7.14%	0.89%
6109-03	Outreach, Education & Publicity	\$37,000.00	\$37,000.00	\$0.00	0.00%	0.73%
6109-04	Accounting	\$30,000.00	\$20,000.00	-\$10,000.00	-33.33%	0.39%
6109-05	Legal	\$12,000.00	\$12,000.00	\$0.00	0.00%	0.24%
6109-06	County Service Charge	\$85,000.00	\$92,000.00	\$7,000.00	8.24%	1.81%
6109-07	Uniforms, Safety Apparel & Equipment	\$30,000.00	\$50,000.00	\$20,000.00	66.67%	0.99%
6109-08	Surveillance & Research	\$100,000.00	\$100,000.00	\$0.00	0.00%	1.97%
6109-09	Other Miscellaneous Expenditures	\$25,000.00	\$25,000.00	\$0.00	0.00%	0.49%
6109-10	GIS & GPS Equipment	\$95,000.00	\$15,000.00	-\$80,000.00	-84.21%	0.30%
6109-11	Software, Technology & Subscription Services	\$0.00	\$60,000.00	\$60,000.00	N/A	1.18%
	TOTALS	\$458,000.00	\$459,000.00	\$1,000.00	0.22%	9.05%
Total Operational Expenses		\$4,774,000.00	\$5,042,000.00	\$268,000.00	5.61%	

Account Number	Account Name	Budget FY 2025 - 2026	Proposed Budget FY 2026 - 2027	Increase (Decrease)	>50% increase	Percent of Budget
					Percent Change	
Capital Outlay						
6110-01	Office & Lab Furniture & Equipment	\$25,000.00	\$25,000.00	\$0.00	0.00%	0.49%
6110-02	Auto Equipment	\$300,000.00	\$330,000.00	\$30,000.00	10.00%	6.51%
6110-03	Shop Equipment	\$15,000.00	\$15,000.00	\$0.00	0.00%	0.30%
6110-04	Field Equipment	\$150,000.00	\$150,000.00	\$0.00	0.00%	2.96%
6110-05	Building & Ground Improvement	\$200,000.00	\$200,000.00	\$0.00	0.00%	3.94%
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$0.00	-\$290,000.00	-100.00%	0.00%
Total Capital Outlay Expenditures		\$980,000.00	\$720,000.00	-\$260,000.00	-26.53%	14.20%
Total Operational & Capital Outlay Expenditures		\$5,754,000.00	\$5,762,000.00	\$8,000.00	0.14%	
Account Number	Account Name	Budget FY 2025 - 2026	Proposed Budget FY 2026 - 2027	Increase (Decrease)	>50% increase	Percent of Budget
					Percent Change	
	Special Projects Reserve	\$150,000.00	\$150,000.00	\$0.00	0.00%	2.96%
	MVCAC SSJVR Mutual Aid Reserve	\$100,000.00	\$100,000.00	\$0.00	0.00%	1.97%
	Contingency Reserve	\$500,000.00	\$500,000.00	\$0.00	0.00%	9.86%
	Building Reserve	\$2,000,000.00	\$2,000,000.00	\$0.00	0.00%	39.44%
	Equipment Reserve	\$500,000.00	\$500,000.00	\$0.00	0.00%	9.86%
	General Reserve	\$5,605,000.00	\$5,793,000.00	\$188,000.00	3.35%	114.24%
	Total Reserves	\$8,855,000.00	\$9,043,000.00	\$188,000.00	2.12%	61.08%
Total Budget & Reserves		\$14,609,000.00	\$14,805,000.00	\$196,000.00	1.34%	100.00%
New account						
Renamed account						

PROFESSIONAL DEVELOPMENT
JULY 1, 2026 – JULY 31, 2027

Conference or Meeting	Attendance Authorized For	Date	Place	Staff Cost per Person	Trustee Cost per Trustee	Total
CSDA Annual Conference or CSDA SDLA	Trustees:Board President plus 5 additional in total all events (max 6)	Various	Various	\$0.00	\$2,500.00	\$15,000.00
Society of Vector Ecologist Annual Conference	District Manager, Director of Science and Outreach and Vector Biologist	September 20-24th	Fish Camp, CA	\$2,300.00	\$0.00	\$6,900.00
CSDA Board Secretary/Clerk Conferece	Office Administrator	November 3-5, 2026	Santa Barbara, CA	\$2,000.00	\$0.00	\$2,000.00
Vector Control Joint Powers Agency Board of Directors Meetings	Trustee Taylor	Mutiple (3 Meetings)	Sacramento, CA	\$0.00	\$700.00	\$2,100.00
Mosquito & Vector Control Association of California Planning Session	District Manager	November 2-4, 2026	Bay Area (TBD)	\$1,500.00	\$0.00	\$1,500.00
Mosquito & Vector Control Association of California Annual Conference	Select Staff (max 6) and Trustees (max 6: Board President plus 5 additional)	January 24-27, 2027	Universal City, CA	\$1,900	\$2,800	\$31,000
Vector Control Joint Powers Agency Annual Workshop	District Manager, Office Administrator, Trustee Taylor	February 25-26, 2027	Santa Cruz, CA	\$200.00	\$350.00	\$750.00
American Mosquito Control Association	Select Staff (max 4) and Trustees (max 4: Board President plus 3 additional)	March 1-5, 2027	St. Louis MO	\$3,300.00	\$3,400.00	\$26,800.00
Environmental Systems Research Institute (ESRI) Developer & Technology Summit	GIS/IT Specialist	March 9-12, 2027	Palm Springs, CA	\$2,400.00	\$0.00	\$2,400.00
Mosquito & Vector Control Association of California Spring Quarterly Meeting and Legislative Day	District Manager	Spring 2027	Sacramento, CA	\$1,300.00	\$0.00	\$1,300.00
Pacific Southwest Center of Excellence in Vector-Borne Diseases (PacVec)	Vector Management Specialist	Spring 2027	TBD	\$2,000.00	\$0.00	\$2,000.00
American Mosquito Control Association Washington Conference	District Manager	May 2027	Alexandria, VA	\$2,500.00	\$0.00	\$2,500.00
California Special District Association General Manager Leadership Summit	District Manager	Summer 2027	Unknown, CA	\$2,300.00	\$0.00	\$2,300.00
Environmental Systems Research Institute (ESRI) Annual Conference	GIS/IT Specialist	July 2027	San Diego, CA	\$2,500.00	\$0.00	\$2,500.00
American Association of Pesticide Safety Educators	Director of Science and Outreach	July 2027	Unknown**	\$2,300.00	\$0.00	\$2,300.00
Estimate						\$101,350.00

Trustee Taylor is currently on the VCJPA Board of Directors (term expires 2028)

** Previous 2026: July 27–30 (Green Bay, WI)

2025: July 28–31 (Gulfport, MS)

2024: July 22–25 (Laramie, WY)

2023: July 26–28 (Savannah, GA)

Consolidated Mosquito Abatement District

Fiscal Year 2026 – 2027 Proposed Budget

Line Item Explanation and Justification

Salaries, Wages & Employee Benefits

6101-01 Salaried Wages & Trustee Allowance: This category funds salaries and compensation for regular District employees paid on a salaried basis, including monies budgeted for approved classification adjustments, step increases, merit increases, and other authorized compensation adjustments. This category also funds the trustee allowance in lieu of travel expenses to attend monthly meetings.

6101-06 Wages and Extra Help: This category funds wages for temporary, seasonal, part-time, extra-help, and special project employees paid on an hourly basis, including employees who are eligible for CalPERS participation. Sufficient monies are budgeted for anticipated staffing levels, authorized hourly assignments, step increases, and maximum allowable annual hours based on applicable job classifications and operational needs.

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: This category funds the District's state unemployment insurance obligations for eligible employees in accordance with the California Unemployment Insurance Code. Contributions are paid to the State of California under the State Unemployment Tax Act (SUTA) at a rate of 0.062 of the first \$7,000 of annual earnings per employee.

6101-04 Retirement District's Payment: This category funds the District's required employer contributions to the California Public Employees' Retirement System (CalPERS) on behalf of eligible employees. The District's employer contribution rate for the current fiscal year is 0.1018 of earnings for classic CalPERS members and 0.0793 for employees subject to the Public Employees' Pension Reform Act (PEPRA). Participating employees contribute their own share at a rate of 0.07 of earnings for classic members and 0.0775 for PEPRA members. Monies are budgeted based on anticipated covered payroll and applicable contribution rates for the fiscal year.

6101-05 Group Health Insurance & Wellness Benefits: This category funds the District's employee health and wellness benefit programs for eligible regular employees, including medical, prescription, dental, and vision insurance coverage for employees and eligible dependents through District-approved health plans. Monies are budgeted for current employee coverage selections, anticipated premium adjustments, wellness-related benefits, and Employee Assistance Program (EAP) services.

6101-08 CalPERS UAL Payment: This category funds required and discretionary payments made toward the District's unfunded accrued liability associated with the CalPERS retirement system, including annual UAL obligations and any additional payments authorized to reduce long-term pension liabilities.

Operating & Maintenance Supplies & Expense

6102-01 Insecticides & Herbicides: This line item supports the procurement of chemical and biological mosquito control agents, herbicides utilized in mosquito control operations, and materials necessary for the formulation and application of insecticides in support of mosquito control activities.

6102-02 Power Spray & Field Equipment: This line item supports the purchase, maintenance, and repair of non-capital power spray and field equipment necessary to conduct mosquito inspections, treatments, and control operations. Eligible costs within this category include spray equipment, field application units, equipment parts, replacement components, and routine repair services needed to maintain operational readiness.

6102-04 Fish Program: This category funds supplies, non-capital equipment, fish food, tank maintenance, fish transportation, rearing, holding, and other operational expenses associated with the District's mosquitofish program and related biological mosquito control activities.

6102-05 Building & Ground Maintenance: This category funds non-capital repairs, maintenance, servicing, and minor improvements to District buildings, facilities, grounds, and related infrastructure. Eligible expenditures include landscaping and irrigation maintenance; HVAC, plumbing, solar panel cleaning, electrical, and security system maintenance; maintenance and repair of facility equipment and fixtures; contracted maintenance services; and other routine facility and property maintenance costs necessary to support District operations.

6102-06 Airplane Expense: This category funds costs associated with contracted aerial application of insecticides and other approved vector control agents over the District's service area. Eligible expenditures include contracted services with other mosquito abatement districts and licensed private aerial applicators for the aerial treatment of mosquito breeding and activity areas, as well as associated operational costs such as fuel, landing fees, and other expenses directly related to aerial application activities.

6102-07 Pre-employment & Miscellaneous Expenses: This line item supports costs associated with required pre-employment screenings and related placement expenses, including physical examinations, drug testing, background investigations, respirator clearance evaluations, and other miscellaneous screening-related costs necessary to determine an individual's suitability for employment.

6102-08 Janitorial & Facility Supplies: This category funds purchases of janitorial supplies, cleaning chemicals, restroom and breakroom consumable supplies, paper products, trash liners, soaps, disinfectants, and other routine facility consumables used in the operation and maintenance of District facilities.

6102-09 Environmental Compliance & Disposal: This category funds costs associated with environmental compliance activities and disposal or recycling of regulated or operational waste materials, including used oil, antifreeze, batteries, universal waste, hazardous materials, contaminated absorbents, and other environmentally regulated waste streams generated through District operations.

Motor Vehicle Supplies & Expense

6103-01 Fuel & Lubricants: This category funds the purchase of fuel, lubricants, motor oil, grease, transmission fluids, hydraulic fluids, and other petroleum or fluid products necessary for the operation and maintenance of District vehicles and equipment.

6103-02 Repairs & Shop Tools: This category funds vehicle and equipment repair and maintenance costs performed both in-house and by outside vendors, including replacement parts, diagnostic services, maintenance supplies, shop tools, non-capital shop equipment, and other operational costs necessary to maintain the District's vehicle fleet and mechanical equipment.

6103-03 Tires & Batteries: This category funds the purchase, replacement, repair, and servicing of tires, vehicle batteries, tire chains, wheel components, and other related vehicle wear items necessary for the operation and maintenance of District vehicles and equipment.

Utilities & Communications

6104-01 Heat, Light & Power: This category funds electricity and natural gas utility costs for all District facilities, including the District headquarters and satellite depot facilities. Eligible expenditures include monthly utility billings, demand and service charges, and other fees associated with electrical and gas service necessary to support District operations, lighting, climate control, and facility equipment.

6104-04 Water, Sewer & Disposal: This category funds water, sewer, and solid waste disposal utility costs for all District facilities, including the District headquarters and satellite depot

facilities. Eligible expenditures include monthly water and sewer service charges, consumption fees, garbage and recycling collection costs, and other associated utility fees necessary to support the operation and maintenance of District facilities.

6105-01 Telephone & Internet: This category funds wired telephone and internet connectivity service costs for all District facilities, including the District headquarters and satellite depot facilities. Eligible expenditures include monthly service charges, installation and activation fees, network equipment maintenance agreements, and other fees associated with landline and broadband services necessary to support District administrative and operational communications. Cellular and mobile data services for District-issued devices are budgeted separately under Cellular Services (6105-02).

6105-02 Cellular Services: This category funds costs associated with cellular service for District-issued devices, including voice and data plans used for communication between employees, supervisors, and office staff; mobile devices used for field data entry and operational activities; and vehicle fleet management, GPS tracking, and other District devices that rely on cellular connectivity.

Office Supplies & Expense

6106-02 Postage, Shipping & Mailing Services: Funds in this category are available for postage, shipping, bulk mailings, delivery charges, envelopes, mailing supplies, courier services, and other associated mailing and delivery costs necessary for District administrative and operational activities.

6106-03 Printing & Reproduction Services: Funds in this category are available for contracted or outsourced printing, copying, reproduction, graphic production, binding, business cards, forms, stationery, outreach materials, and other document production or professional printing services necessary for District administrative and operational activities. This category does not include in-house printing supplies or consumables, which are budgeted under Office Supplies (6106-05).

6106-04 Office Equipment Repairs & Maintenance: Monies in this line item are available for the repair, servicing, maintenance, support, and minor replacement parts for office equipment and technology systems, including copiers, printers, computers, scanners, fax machines, telephone systems, and other administrative equipment and related service agreements.

6106-05 Office Supplies: This category funds the purchase of consumable office supplies and general operational support materials necessary for the daily administrative functions of the District. Eligible expenditures include paper products; printing and copying supplies; toner and print cartridges; writing instruments; filing and organizational materials; binders; desk supplies; breakroom consumables; and other miscellaneous office and administrative support supplies.

6106-06 Office Equipment & Furniture: Non-capital outlay purchases of office equipment and furnishings are funded in this line item. Eligible expenditures include computers, monitors, printers, scanners, desks, chairs, cabinets, conference room furnishings, small office equipment, computer peripherals and accessories, and other non-consumable office furniture and equipment purchases.

Insurance

6107-01 Liability, Property & Auto: This category funds the District's share of premiums and program costs for liability, property, and automobile insurance coverage through the Vector Control Joint Powers Agency (VCJPA). Coverage provided through this program includes general and public liability, employment practices liability, property and contents coverage for District facilities and equipment, and automobile liability and physical damage coverage for the District's vehicle fleet. This category also funds any miscellaneous insurance programs and VCJPA administrative costs associated with the District's participation in the program.

6107-02 Workers' Compensation: This category funds the District's costs for workers' compensation insurance coverage through the Vector Control Joint Powers Agency (VCJPA), providing statutory benefits to eligible employees for work-related injuries and illnesses in accordance with California law. Expenditures include program premiums, the District's allocated share of claims costs, and any related administrative fees associated with the District's participation in the VCJPA workers' compensation program.

Travel & Subsistence Expense

6108-01 Meetings & Travel Allowance: This category funds travel expenses — including transportation, lodging, meals, and incidentals — incurred by the Manager, trustees, and authorized staff when attending meetings, conferences, trainings, and other events approved by the Board under the District's annual professional development calendar or by separate Board authorization. Eligible activities include attendance at California and national mosquito and vector control association meetings and conferences, regulatory and legislative meetings, and other professional events relevant to District operations and governance.

6108-03 Meals & Refreshments: This category funds food, beverages, refreshments, catering, and related hospitality expenses incurred during authorized meetings, training sessions, employee appreciation events, outreach activities, District-hosted events, and other official District business not otherwise funded through another budget line item.

Miscellaneous Expenditures

6109-02 Dues, Memberships & Regulatory Fees: This category funds Mosquito and Vector Control Association corporate membership dues, American Mosquito Control Association

sustaining membership dues, Society of Vector Ecologist sustaining membership dues, California Special Districts Association membership dues and other approved association membership dues; other association membership dues for the Manager; and other miscellaneous dues and regulatory related fees. The category includes funds for regulatory fees and other fees and charges, including fees charged by Fresno County Environmental Health permits and for Hazardous Materials Business Plan fees.

6109-03 Outreach, Education & Publicity: This category funds staff education and training programs; public outreach, awareness, and educational activities; and the purchase of outreach materials, apparel, promotional items, publications, advertising, printing, media production, website and social media content, and other communication and publicity efforts intended to support District programs, public information, and community engagement.

6109-04 Accounting: This category funds professional accounting, bookkeeping, and auditing services required for the District's financial operations and regulatory compliance. Eligible expenditures include the annual independent financial audit required under California law, preparation or review of financial statements, agreed-upon procedure engagements, and other professional accounting services engaged by the District as needed to support sound financial management and meet applicable reporting requirements.

6109-05 Legal: This category funds professional legal services provided by the District's legal counsel as directed by the Manager or the Board. Eligible expenditures include general counsel services, review and drafting of contracts, policies and agreements, legal advice on personnel matters, public agency compliance, Brown Act and Public Records Act guidance, environmental and regulatory matters, and other legal services necessary to support District operations and governance.

6109-07 Uniforms, Safety Apparel & Equipment: This category funds the purchase, rental, replacement, and maintenance of employee uniforms, work apparel, personal protective equipment (PPE), safety gear, and other clothing, equipment, and supplies necessary to support employee identification, safety, health, and regulatory compliance during District operations.

6109-08 Surveillance & Research: This category funds the District's mosquito, vector, and vector-borne disease surveillance programs, including the purchase, operation, maintenance, and support of surveillance equipment, laboratory supplies, trapping materials, testing services, diagnostic activities, and related operational expenses. This category also funds research projects, pilot programs, studies, grants, and other scientific or operational investigations conducted by District staff or approved external researchers and partner organizations.

6109-09 Other Miscellaneous Expenditures: This category funds authorized operational expenditures, programs, activities, or incidental costs not otherwise specifically provided for within other budget line items, including employee or trustee recognition, acknowledgments,

commemorative items, and other miscellaneous administrative or operational expenses approved by the District.

6109-10 GIS & GPS Equipment: This line item category funds equipment, hardware, and operational technology used to support the District's GIS and GPS needs, including vehicle tracking devices, field data collection devices, mapping and surveillance support equipment, and other related field and operational technology costs and expenses. This category does not include standard office computer equipment.

6109-11 Software, Technology & Subscription Services: This category funds software licensing, cloud-hosted systems, data hosting, mapping and imagery subscriptions or services, cybersecurity services, operational technology platforms, non-cellular communication platforms, and other recurring technology-related subscription services and associated fees used to support District operations.

Capital Outlay

6110-01 Office & Lab Furniture & Equipment: This category funds capital purchases of furniture, fixtures, and equipment used in District administrative offices and the laboratory. Eligible expenditures include desks, chairs, filing systems, computers, printers, laboratory instruments, analytical equipment, and other individual items with a unit cost of \$5,000 or greater meeting the District's capitalization threshold. Items in this category support the administrative and scientific functions of the District. Non-capital purchases of office and laboratory equipment below the \$5,000 threshold are budgeted under Office Equipment & Furniture (6106-06).

6110-02 Auto Equipment: This category funds the purchase and acquisition of all motorized vehicles used by the District, including trucks, spray vehicles, passenger cars, and other automotive equipment. Expenditures may include the base purchase price, required accessories, and any costs necessary to place the vehicle into service at a total acquisition cost of \$5,000 or greater. Vehicles acquired through this line item are tracked in the District's equipment inventory and depreciation schedule.

6110-03 Shop Equipment: This category funds capital purchases of tools, machinery, and equipment used in the District's maintenance shop for the repair, servicing, and upkeep of District vehicles, facilities, and property. Eligible expenditures include lifts, diagnostic equipment, welding equipment, compressors, power tools, and similar individual items with a unit cost of \$5,000 or greater meeting the District's capitalization threshold. Non-capital shop tool and equipment purchases below the \$5,000 threshold are budgeted under Repairs & Shop Tools (6103-02).

6110-04 Field Equipment: This category funds capital purchases of equipment used directly in the District's vector control and abatement field operations. Eligible expenditures include spray equipment, application machinery, trapping and surveillance equipment, GPS and mapping devices, and other durable equipment deployed by field staff with a unit cost of \$5,000 or greater meeting the District's capitalization threshold. Non-capital field equipment purchases below the \$5,000 threshold are budgeted under Power Spray & Field Equipment (6102-02), Surveillance & Research (6109-08), or GIS & GPS Equipment (6109-10), depending on the nature and operational purpose of the equipment.

6110-05 Building & Ground Improvements: This category funds capital expenditures for the acquisition of real property and for the purchase, design, development, construction, renovation, or improvement of District-owned buildings, grounds, and other facilities. Eligible expenditures include land acquisition costs, architectural and engineering fees, contractor and construction costs, permits, and all directly associated costs required to complete a capital improvement project, where the total project cost meets or exceeds the District's \$5,000 capitalization threshold. Projects funded through this line item are tracked in the District's Facilities Maintenance and Capital Improvement Plan. Non-capital building and grounds repairs and maintenance are budgeted under Building & Ground Maintenance (6102-05).

6110-06 Loan & Lease Purchase Payments: This category funds all scheduled payments on capital financing obligations entered into by the District, including installment purchase agreements, lease-purchase contracts, and mortgage or bond debt service. Eligible expenditures include principal repayment, interest charges, and any required fees associated with District debt instruments. All financing agreements funded through this line item must be authorized by the Board of Trustees in accordance with applicable California law.

Reserves

Special Projects Reserve: These funds are reserved for special projects, research initiatives, pilot programs, grant-matching requirements, and other authorized special operational or programmatic needs of the District.

MVCAC SSJVR Mutual Aid Reserve: These monies are reserved to provide financial assistance and operational support to participating agencies within the Mosquito and Vector Control Association of California South San Joaquin Valley Region in accordance with the MVCAC SSJVR Mutual Aid Agreement and related mutual aid activities.

Contingency Reserve: These monies are reserved for unforeseen or emergency expenditures, including costs associated with emergencies, natural disasters, litigation, unfunded liabilities, equipment failures, regulatory requirements, or other unexpected operational needs not funded within the adopted operating budget.

Building Reserve: These monies are reserved for the repair, renovation, expansion, acquisition, construction, improvement, and long-term maintenance of District facilities and properties, including costs associated with capital projects, infrastructure improvements, and loan or lease repayment obligations.

Equipment Reserve: These monies are reserved for the replacement, repair, acquisition, or unanticipated purchase of office, laboratory, vehicle, shop, field, technology, surveillance, and operational equipment not otherwise funded within the adopted operating budget.

General Reserve: These monies are reserved to support general District operations, maintain financial stability and cash flow, address unanticipated operational expenses, and provide sufficient carryover funds to sustain District operations until property tax revenues and other anticipated revenues are received and appropriated during the fiscal year.

New account

Renamed account