Fiscal Year 2022-2023

BUDGET
&
BENEFIT
ASSESSMENT

EXECUTIVE SUMMARY
2022-2023 Budget

Budgeting Procedures

Budgets are yearly expenditure guidelines for the future, balanced against an estimated revenue schedule. Budget formation is a continuous process. The data and evaluations recorded in previous years provide greater reliability to the budget estimates for succeeding years. Annually, the Board of Trustees reviews and approves the budget prepared by staff at an open Board meeting.

Mosquito and vector control programs must cope with wide biological variances. Control programs thus exhibit significant differences in major categories, such as environment, physical differences, equipment, supplies, treatment techniques and wages. Direct cost comparisons between and among districts are not practically feasible.

Category 1: Cost of Living Adjustment Recommendation (COLA) (4.0 %):

The CPI (consumer price index) for the Los Angeles area for the previous 12 months was 8.0 %

Recommendation: Approve a 4.0 % COLA:

It is recommended that a 4.0 % COLA (cost of living adjustment) be approved by the Board for all regular fulltime employees for the 2022-2023 fiscal year.

Category 2: Benefit Assessment Charge for 2022-2023 will be $14.66:

FY 2022-2023: $14.66
charge/parcel/year

Y 2021-2022: $11.65
charge/parcel/year

FY 2020-2021: $10.80
charge/parcel/year

Assessment for 2022-2023:

For the $14.66 assessment per household, residents of the District receive the following:

- Property Inspections
- Submit unlimited Service Requests
- Professional help from state-certified specialists
- Informational pamphlets, brochures and downloadable content
- Staffing at your next community event
- Vector ecologists monitoring diseases in your community
- Vector Control Specialists reducing breeding sources in your community
- Mosquito fish for your ornamental fountain, ponds, and inoperative pools
- Speakers for your next event
- School and classroom presentations by District staff

General Background:

Mosquito and vector control is necessary on a continuous routine and area-wide basis to protect the health, enhance the economic development, and maintain the recreational use and enjoyment of outdoor living.

The Los Angeles County West Vector Control District (District) was formed in 1944 and consisted of only 5 square miles. Over the next 78 years, there have been numerous annexations into the District. At the present time, the District contains 23 cities and unincorporated territory of the County of Los Angeles.

The District includes the cities of Agoura Hills, Beverly Hills, Calabasas, Culver City, El Segundo, Hawthorne, Hermosa Beach, Hidden Hills, Inglewood, Lawndale, Lomita, the westerly portion of Los Angeles City, Malibu, Manhattan Beach, Palos Verdes Estates, Rancho Palos Verdes, Redondo Beach, Rolling Hills, Rolling Hills Estates, Santa Monica, Torrance, West Hollywood, Westlake Village, and unincorporated territory of the County of Los Angeles.

The District is governed by a Board of Trustees. Each city and county within the boundaries of the District may appoint a representative to serve on the Board.

As provided for in California Health and Safety Code (§ 2200 et seq.), the District Board may take all necessary or proper steps for the control of mosquitoes, Africanized honeybees, ticks, red imported fire ants, or other vectors, either in the district or in territory not in the district but so situated with respect to the district that or other vectors may disperse from the territory into the district; abate as nuisances all standing water and other breeding places for mosquitoes or other vectors, either in the district or in territory not in the district but so situated with respect to the district that mosquitoes or other vectors from the territory disperse into the district; enter upon any property either within the district or so reasonably adjacent thereto that vectors may disperse into the district, for any of the following purposes:
(1) to inspect to ascertain the presence of vectors or their breeding places, (2) to abate public nuisances in accordance with the California Health & Safety Code and local nuisance abatement ordinances, either directly or by giving notice to the property owner to abate nuisance, (3) to ascertain if a notice to abate vectors has been complied with, and (4) to treat property with appropriate physical, chemical, or biological control measures; and do any and

all things necessary for, or incident to, the powers granted by, and to carry out the objects specified in, this chapter (California Health and Safety Code, Chapter 5). California Health & Safety Code has defined "vector" as any animal capable of transmitting the causative agent of human disease or capable of producing human discomfort or injury, including, but not limited to, mosquitoes, Africanized honeybees, ticks, Red Imported Fire Ants, flies, mites, other insects, and rats, but not including any domestic animal. These provisions provide the authority for policies adopted by the Board of Trustees under which the District operates.

Revenue:

Following Proposition 13, the major sources of revenue for the District were property taxes and Special District Augmentation Funds. Since 1993, the District's property taxes have been reduced by approximately 60% and the Special District Augmentation Fund has been eliminated.

To alleviate the fiscal problems of the District and gain control over budgeting, to develop and maintain an adequate vector control program with sufficient staff and equipment and provide the necessary facilities, the Board of Trustees took the necessary action to place a proposition on the November 6, 1984, General Election ballot. Proposition Y, if passed by two thirds of those voting on the Proposition, would have authorized the District to levy an annual special tax of not more than $3.00 per parcel of land within the District. The proposition received 64.72% of the votes cast. Although this vote (64.72%) did not meet the required two-thirds, it certainly did indicate the voters' support for the District's activities and the proposed improvement of the mosquito control program.

Since the November 1984 election, the law governing mosquito abatement and vector control Districts has been amended. Chapter 5, Article 4, Section 2270(l) of the California Health and Safety Code now provides that "The district may levy, by resolution or ordinance, a service charge against any or all parcels of land within the District to pay for the cost of vector surveillance and control. The schedule of charges shall be made, reviewed, and adopted annually after notice and hearing in connection with the schedule."

California Health and Safety Code Section 2291.2 authorize the District to impose an assessment for vector surveillance and control projects that are of common benefit to all residents and the zones in its jurisdiction.

On May 9, 1996, the Board of Trustees of the Los Angeles County West Vector Control District passed Resolution 1-96 declaring its intention to undertake vector surveillance and control projects of common benefit to the District as a whole and to special zones within the District and to adopt an assessment in connection with this undertaking. The Board, by Resolution 96-2, replaced the yearly service charge format with an assessment format. Under the assessment format, over 98% of all parcels within the District can be assessed an amount not to exceed $20.00 per parcel per year. Approximately 1% of the parcels within the District can be assessed an amount not to exceed $100,000 per parcel per year. Each year during the budget process, the Board establishes the amount of the assessment for the next fiscal year.

Los Angeles County West Vector Control District

ACCOUNT CODE DESCRIPTIONS

Salaries & Payroll Taxes

5010-5020 Salaries & Payroll Taxes: Provides for employees' salaries and associated payroll taxes that are the responsibility of the employer.

Maintenance & Operations

5030 Retirement: Provides for the employer's portion of retirement contributions.

5035-5036 Health Benefits: Provides for employees' medical-hospitalization, dental, and optical coverage.

5040 Medical (On-the-Job Injuries): Provides for the payment of medical bills for on- the-job injuries that do not qualify for workers' compensation claims.

5041- 5042 Pre-Employment Physicals: Provides for annual and pre-employment physicals. Also provides for bee venom sensitivity testing.

5051 Household: Provides for basic cleaning supplies and materials.

5070 Uniforms: Provides for the rental of uniforms for regular full-time and seasonal employees. Also provides for boots, towels, lab coats, and accessory uniform wear.

5101-5108 Insurance: The District participates in a self-insurance program with other similar agencies known as the Vector Control Joint Powers Agency (VCJPA). Provides premium payments for pooled automotive, liability (including employment, bonding, and errors & omissions), property, and workers' compensation insurance. Premiums are based on individual and group performance.

5115-5116 Vector Ecology Field & Laboratory Services: Provided for field and laboratory equipment and supplies. Also provides for outside laboratory services as needed.

5117 Africanized Honeybee Fund: Hotline & 24 hour live operator service. Provides funds for the District's Africanized honeybee hotline & 24-hour live operator service.

5118 Red Imported Fire Ants (RIFA) Program Fund: Provides for the expenses associated with the RIFA program.

5121-5127 Maintenance & Equipment: Provides for materials, parts, supplies and equipment to maintain, service and repair of vehicles; including tires, cleaning solvents, etc.

5131-5135 Building Maintenance: Provides for equipment, supplies, materials and equipment repairs and services to maintain a variety of mechanical appliances associated with the District's facility. Provides for contractual services for weekly/monthly

servicing, maintaining, and repairing of facility related items such as janitorial, elevator, etc.

5151-5154 Memberships: Provides for District membership in the Mosquito and Vector Control Association of California (MVCAC), American Mosquito Control Association (AMCA), Society of Vector Ecologists (SOVE).

5161-5163 Training, Meetings, & Conferences: Provides for courses, workshops, seminars, and state require continuing education courses for staff and to improve staff job- related work skills. Also provides for Trustees in-lieu of expenses payment Board meetings.

5170 Office Expenses: Provides for all stationery supplies, postage, photocopy and computer related supplies, etc.

5171 Educational Materials & Equipment: Provides for materials, supplies, equipment and services for providing public education materials (brochures, pamphlets, etc.) and programs for schools, agencies, community service groups and the general public.

5181 Research Fund: Provides for University affiliated research projects that benefit and address public health, vector, and vector-borne disease problems within the District.

5182-5188 Professional & Specialized Services: Provides for a variety of professional services, including annual audit; bookkeeping; general legal counsel; computer service support; computer database program development, installation, and maintenance; security; and legal & public notifications and research projects, photographic services for public education.

5190-5193 L. A. County Auditor-Controller Costs & Fees: Provides for the annual anticipated expenses incurred for the collection and processing the District's levy of the general property taxes and benefit assessment. The District is charged on a per parcel basis for the production and update of the Tax Collector's magnetic tape and for the collection of the assessment.

5195 LAFCO Charges: Local Agency Formation Commission annual charge for funding the net operating expenses for this agency.

5232 Insecticides: Provides for chemicals and materials needed to control mosquitoes, AHB, Imported Red Fire Ants and other vectors within the District's current scope of commitment and responsibility to the public.

5236 Safety: Provides for safety related items such as the maintenance and replacement of respirators, underground gas detectors, back braces, etc.

5238 Hazardous Waste: Provides for the disposal of laboratory, automotive, general facility waste produces, and permits.

5251-5254 Transportation: Provides for gasoline, motor oil, towing, parking fees and other miscellaneous expenses associated with the operation of District vehicles.

5261-5267 Utilities: Provides for electricity, water, natural gas, telephone, and other utility related services.

5270 Refuse Collection: Provides for the disposal of refuse generated by District operations.

5275 Communications: Provides for general communication needs such as vehicle mounted mobile telephones, Teletrac, pagers, the District's in-house website and source provider, etc.

5281 Fire and Security: Provides for the monitoring service, maintenance, and repairs of the District's fire and security system.

ACCOUNT CODE DESCRIPTIONS

Fixed Assets

Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Group. The General Fixed Asset Group are assets which cost more than $500 and have a useful life of over three years. The cost of these assets are charged against specific fixed asset operating funds in the year of acquisition.

It has been the general practice of the District to budget for specific fixed assets that are anticipated for each fiscal year. Additionally, general funds have also been established for unexpected additions and/or the accelerated replacement of existing fixed assets (air conditioning units, computers, etc.). General type funds in the fixed asset group that are not used are rolled over to the following fiscal year's budget.

5410 Land: Provides for the acquisition and general improvement of land for the operation of the District.

5416 Structure & Improvements: Provides for building, construction and improvements in or to existing District facility.

5420 Tanks: Provides for the replacement and addition of mosquito fish holding and breeding units.

5425 Vehicle Replacement Fund: Provides for the replacement and addition of District vehicles to the fleet.

5430 Office Equipment: Provides for the acquisition or replacement of office
equipment, major appliances and fixtures that are in a state of general deterioration, disrepair, or in need of upgrading in order to maintain the operations current and in good working order.

5435 Field & Spray Equipment: Provides for the procurement of spray tanks, specialized pressurized spray units, ultra-low volume spray units, etc.

5440 Equipment & Tools: Provides for the general replacement, upgrade and/or addition of equipment and tools as needed to maintain the operations current and the facility in good working order.

5445 Communications Equipment: Provides for the general replacement, upgrade and/or addition of communications equipment as needed to maintain the operations current and in good working order.

5446 Educational Equipment & Materials: Provides for the acquisition of equipment needed to produce and/or display information materials (i.e. video production, exhibit accessories, and procurement of specialized educational materials such as biological supply house models).

5450 Entomology & Laboratory Equipment: Provides for the general replacement and/or addition of equipment as needed to maintain the laboratory and operations

BUDGET (2022-2023)				
		2020-2021	2021-2022	2022-2023
A	Salaries	5,271,083	5,924,182	6,032,330
B	Maintenance & Operations	3,218,101	3,507,608	3,638,646
C	Fixed Assets	1,025,770	1,682,524	2,235,000
D	Total Estimated Budget	9,514,954	11,114,314	11,905,976
BUDGET PLUS RESERVES				
		2020-2021	2021-2022	2022-2023
E	Total Estimated Budget (from line D)	9,514,954	11,114,314	11,905,976
F	General Reserves (California Health & Safety Codes limit general reserves to be no greater than 60% of estimated budget)	2,854,286	2,222,863	2,383,196
G	Unappropriated Reserves (California Health & Safety Codes limit unappropriated reserves to be no greater than 25% of estimated budget)	951,495	555,716	595,799
H	Total Estimated Budget & Reserves Needed	13,320,735	13,892,893	14,884,971
ESTIMATED REVENUES & CASH				
		2020-2021	2021-2022	2022-2023
I	Estimated Cash in District Accounts on June 30th	5,512,191	5,330,752	4,803,346
J	Estimated Revenue from Property Taxes (Secured, Unsecured, etc.)	1,557,176	1,964,062	1,866,156
K	Estimated Interest Income	83,853	27,006	15,207
L	Estimated Revenue from Assessment Zones A, B, C, D	316,800	199,273	201,024
M	Total Estimated Revenues & Cash on June 30th (total of I through L)	7,470,020	7,521,093	6,885,733
2022-2023 BENEFIT ASSESSMENT (CATEGORIES 1-3)				
		2020-2021	2021-2022	2022-2023
N	Total Estimated Budget & Reserves Needed (line H above)	13,320,735	13,892,893	14,884,971
O	Total Estimated Revenues & Cash on June 30th (line M above)	7,470,020	7,521,093	6,885,733
P	Shortfall: Amount to be Raised by Benefit Assessment from Categories 1-3 (line N minus line O)	5,850,715	6,371,800	7,999,238
Q	Base Assessment for All Parcels in Categories 1-3 to Raise Total Shortfall Amount Needed on Line P (Categories 1-3 Comprise 98% of All Parcels)	10.80 per parcel	11.65 per parcel	14.66 per parcel

SALARIES						
Account Number	**Item**	**FY 21-22 Budget**	**FY 21-22 Projected Actual**	**FY 22-23 Budget**	**Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget**	**Comments: Basis for Increase or (Decrease)**
5010	Salaries	5,084,808	4,388,055	5,079,984	(4,824)	4.0% COLA Increase (Consumer Price Index for Los Angeles area was 8.0%)
5020	Payroll Taxes	79,174	69,331	80,264	1,090	Projected District payroll tax obligations (Medicare, SUI, etc.)
	TOTALS	5,163,982	4,457,386	5,160,248	(3,734)	

RETIREMENT						
Account Number	**Item**	**FY 21-22 Budget**	**FY 21-22 Projected Actual**	**FY 22-23 Budget**	**Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget**	**Comments: Basis for Increase or (Decrease)**
5030	Retirement	760,200	810,218	872,082	111,882	Retirement payments set by CalPERS
	TOTALS	760,200	810,218	872,082	111,882	

MEDICAL

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5035	Group Medical Insurance	693,018	672,084	693,018	0	Employee's medical benefits are capped at the cost of HMO coverage. Employee is responsible for any premium amount above that for preferred provider plans.
5036	Dental and Vision	89,200	96,316	96,316	7,116	-
5040	Medical: On the Job Injuries	4,000	0	4,000	0	-
5042	Pre-Employment Physicals	2,000	175	2,000	0	-
	TOTALS	788,218	768,575	795,334	7,116	

CLOTHING & HOUSEHOLD

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5051	Household	18,000	1,708	18,000	0	-
5070	Uniforms	56,500	54,843	56,500	0	-
	TOTALS	74,500	56,551	74,500	0	

INSURANCE

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5101	Workers' Compensation	206,254	206,254	220,003	13,749	Premium costs are set by the Vector Control Joint Powers Association (VCJPA) based on collective group performance of all 41 member districts (self-insured program).
5102	Liability	161,738	161,738	196,091	34,353	see above
5103	Group Fidelity & Business Travel	933	933	980	47	see above
5104	Vehicle Accident Repairs	2,676	2,676	2,814	138	see above
5105	Property	32,353	32,353	39,375	7,022	see above
5106	Alliant Weapons Response Program	463	463	558	95	see above
5108	General Fund	7010	7010	5,325	(1,685)	Administration fees set by VCJPA
	TOTALS	411,427	411,427	465,146	53,719	

VECTOR ECOLOGY & LABORATORY

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5115	Vector Ecology & Laboratory Supplies, Equipment & Outside Services	101,350	86,470	101,350	0	Projected costs to monitor for West Nile virus, Western Equine encephalitis, St. Louis Encephalitis and Lyme disease.
5117	Africanized Honeybee Program	29,000	9,368	29,000	0	Africanized honeybee and stinging insect fund: bee hotline, field supplies, equipment and educational materials.
5118	Red Imported Fire Ant Program	10,000	0	10,000	0	Projected costs for traps, bait, notices and educational materials.
	TOTALS	140,350	95,838	140,350	0	

MAINTENANCE & EQUIPMENT

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5121	Auto Parts, Equipment and Repairs	90,500	83,067	90,500	0	-
5127	Field Equipment, Repairs and Supplies	30,000	21,911	30,000	0	-
	TOTALS	120,500	104,978	120,500	0	

BUILDING MAINTENANCE

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5131	Janitorial	46,066	29,587	46,066	0	-
5135	Building Maintenance	65,000	34,084	65,000	0	-
	TOTALS	111,066	63,671	111,066	0	

MEMBERSHIP DUES

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5151	MVCAC Dues	11,000	11,050	11,050	50	-
5152	AMCA Dues	550	155	550	0	-
5153	CSDA Dues	7,200	7,615	8,000	800	
5154	SOVE Dues	2,000	180	1,000	(1,000)	-
	TOTALS	20,750	19,000	20,600	(150)	

TRAINING, MEETINGS & CONFERENCES

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5161	Board of Trustees in Lieu of Expenses	9,000	8,200	10,200	1,200	-
5162	Expenses – (Plaques, meeting refreshments, etc.)-Trustees	10,000	1,712	10,000	0	-
5163	Conferences, Meetings, Training-Staff	20,000	15,453	20,000	0	-
	TOTALS	39,000	25,365	40,200	1,200	

OFFICE & EDUCATIONAL

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5170	Office Expenses	85,000	77,952	85,000	0	Projected normal office expenses
5171	Educational Materials & Equipment Fund	150,000	57,179	150,000	0	Used for expenses associated with education and outreach including brochures, displays, visual aids, etc.
	TOTALS	235,000	135,131	235,000	0	

PROFESSIONAL SERVICES

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5180	Outside Services & Consultants Fund	190,000	254,412	225,000	35,000	-
5183	Annual Independent Audit	17,200	17,200	17,200	0	-
5184	Legal Services Fund	100,000	7,237	100,000	0	-
5185	Bookkeeping	30,847	31,418	32,000	1,153	-
5187	Public Notices	4,000	14,750	15,000	11,000	-
5188	Photo Service & Equipment	4,500	0	4,500	0	-
	TOTALS	346,547	325,017	393,700	47,153	

PROFESSIONAL SERVICES
(continued)

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5181	Research Fund	50,000	0	50,000	0	Fund for University affiliated research projects with regards to vectors and vector-borne disease issues within the District.
	TOTALS	50,000	0	50,000	0	

PROFESSIONAL SERVICES
(continued)

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5190	L.A. County Systems Division Posting and Systems Fee	62,000	61,503	62,000	0	-
5191	L.A. County Auditor-Controller Benefit Assessment Collection Fee	140,000	146,994	147,000	7,000	-
5193	L.A. County Auditor-Controller Property Tax Collection Fee	13,500	13,500	13,500	0	-
5195	LAFCO Fee	3,000	2,776	3,000	0	-
	TOTALS	218,500	224,773	225,500	7,000	

INSECTICIDE & SAFETY EXPENSES

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5232	Insecticide	550,000	486,777	550,000	0	-
5236	Safety	15,000	12,195	15,000	0	-
5237	NPDES Permit Fund	18,000	0	18,000	0	-
5238	Hazardous Waste	1,000	765	1,000	0	-
	TOTALS	584,000	499,737	584,000	0	

TRANSPORTATION

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5251	Gasoline	105,000	97,008	120,000	15,000	Projected fuel costs.
5254	Miscellaneous: (truck rental, parking fees, towing charges, etc.)	10,000	28,000	10,000	0	-
	TOTALS	115,000	125,008	130,000	15,000	

UTILITIES

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5261	Gas	3,500	1,676	3,500	0	-
5264	Electricity & Water	82,500	76,219	82,500	0	-
5267	Telephone Service	59,250	50,835	59,250	0	-
5270	Refuse Collection	18,500	12,854	18,500	0	-
	TOTALS	163,750	141,584	163,750	0	

COMMUNICATIONS

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5275	Communications	65,000	45,722	65,000	0	General operating costs for communication needs including vehicle phones, GPS systems, pagers, etc.
	TOTALS	65,000	45,722	65,000	0	

SECURITY SYSTEMS

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5281	Fire and Security Systems	24,000	14,412	24,000	0	-
	TOTALS	24,00	14,412	24,000	0	

FIXED ASSETS

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5410	Land & Land Development	872,524	75,144	1,625,000	752,476	Work to be completed at 6720 Centinela to finish infilling and safety installations. Fish Tank Roof Structure: 1,535,000 Racks & Storage: 25,000 Fire Escape: 25,000
	TOTALS	872,524	75,144	1,625,000	752,476	

FIXED ASSETS
(continued)

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5416	Structure & Improvement	150,000	1,790	150,000	0	Provides for improvements and repairs to existing District facilities.
5420	Tanks	170,000	0	40,000	(130,000)	Fund for replacement of tanks, pumps and filtration equipment.
5425	Vehicle Replacement Fund	150,000	137,280	80,000	(70,000)	Fund for the replacement and addition of vehicles to the District's fleet.
	TOTALS	470,000	139,070	270,000	(200,000)	

FIXED ASSETS
(continued)

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5430	Office Equipment	100,000	8,778	100,000	0	Provides for acquisition and replacement of office equipment, major appliances, computers, fixtures, etc. Upgrade of computer system, firewalls and cloud backup system: 72,000
5435	Field & Spray Equipment	40,000	2,431	40,000	0	Provides for purchase of spray tanks and equipment.
5440	Equipment & Tools	50,000	0	50,000	0	Provides for replacement, upgrade and addition of tools and equipment.
	TOTALS	190,000	11,209	190,000	0	

FIXED ASSETS
(continued)

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5445	Communication & Security Equipment	100,000	107,656	100,000	0	Provides for replacement, upgrade and addition of communications and security equipment.
5446	Educational Equipment & Materials	20,000	902	20,000	0	-
	TOTALS	120,000	108,558	120,000	0	

FIXED ASSETS
(continued)

Account Number	Item	FY 21-22 Budget	FY 21-22 Projected Actual	FY 22-23 Budget	Increase or (Decrease) FY 21-22 Budget Vs. FY 22-23 Budget	Comments: Basis for Increase or (Decrease)
5450	Entomology & Laboratory Equipment	30,000	0	30,000	0	-
	TOTALS	30,000	0	30,000	0	

2022-2023 BUDGET SALARIES

				State Lic.		Longevity						
				C	D	Yr 8	Yr 12	Yr 16	Yr 20			
NO.	POSITION	CLASS	BASIC MO. SALARY +4% COLA	1.50	1.50	2.50	2.50	2.50	2.50	Total %	TOTAL	GROSS MONTHLY SALARY
1	SR ADM ASST	VI	11,221			0.025	0.025	0.025		0.075	842	12,063
1	ADM ASST	III	8,377	0.015	0.015					0.03	251	8,628
1	VEC TECH	II	7,431	0.015	0.015	0.025	0.025			0.08	594	8,025
1	FO FOREMAN	IV	8,894	0.015	0.015	0.025	0.025	0.025	0.025	0.13	1156	10,050
1	VEC TECH	II	7,431							0	0	7,431
1	VEC TECH	II	7,043	0.015	0.015					0.030	211	7,254
1	VEC TECH	II	7,431	0.015	0.015					0.030	223	7,654
1	ADM ASST	III	8,377			0.025	0.025	0.025	0.025	0.100	838	9,215
1	VEC TECH	II	7,431	0.015	0.015					0.03	223	7,654
1	VEC TECH	II	7,431	0.015	0.015	0.025	0.025	0.025	0.025	0.13	966	8,397
1	ADM ASST	VI	11,221			0.025				0.025	281	11,502
1	VEC TECH	II	7,431	0.015	0.015					0.030	223	7,654
1	VEC TECH	II	7,431	0.015	0.015	0.025	0.025	0.025		0.105	780	8,211
1	VEC TECH	II	7,044	0.015	0.015					0.030	211	7,255
1	VEC TECH	II	7,431	0.015	0.015	0.025	0.025	0.025		0.105	780	8,211
1	VEC TECH	II	7,431	0.015	0.015					0.03	223	7,654
1	VEC TECH	II	7,431							0	0	7,431
1	VEC TECH	II	7,044							0	0	7,044
1	VEC TECH	II	7,044							0	0	7,044
1	VEC-BORNE	VI	11,221	0.015	0.015	0.025				0.055	617	11,838
1	VEC TECH	II	7,431			0.025	0.025			0.05	372	7,803
1	FO MGR	V	10,019			0.025	0.025	0.025	0.025	0.1	1002	11,021
1	FO FOREMAN	IV	8,894	0.015	0.015	0.025	0.025	0.025		0.105	934	9,828
1	ADM ASST	IV	8,430							0	0	8,430
1	VEC TECH	II	7,431	0.015	0.015					0.03	223	7,654
1	VEC TECH	II	7,431	0.015	0.015					0.03	223	7,654
1	FO FOREMAN	IV	8,894	0.015	0.015	0.025	0.025	0.025	0.025	0.13	1156	10,050
1	ADM ASST	II	7,431	0.015	0.015	0.025	0.025	0.025	0.025	0.13	966	8,397
1	VE SUPRVR	IV	8,894	0.015	0.015	0.025	0.025	0.025		0.105	934	9,828
1	ASST DIR	-	14,914			0.025	0.025	0.025	0.025	0.1	1491	16,405
1	VEC TECH	II	7,431	0.015	0.015					0.03	223	7,654
1	EXEC DIR	-	17,336	0.015	0.015	0.025	0.025	0.025	0.025	0.13	2254	19,590
1	G SERV MGR	V	10,019	0.015	0.015	0.025	0.025	0.025		0.105	1052	11,071
1	ASST DIR	-	14,914	0.015	0.015					0.03	447	15,361
1	VE MGR	VI	11,221	0.015	0.015	0.025	0.025	0.025	0.025	0.13	1459	12,680
1	VEC TECH	II	7,431	0.015		0.025	0.025	0.025		0.09	669	8,100
1	VEC TECH	II	7,431	0.015	0.015					0.03	223	7,654
1	VEC TECH	II	7,431	0.015	0.015	0.025	0.025			0.08	594	8,025
1	VEC TECH	II	7,044	0.015	0.015					0.030	211	7,255
1	VEC TECH	II	7,431									7,431
1	VEC TECH	II	7,431									7,431
1	VEC TECH	II	7,431									7,431
1	FACILITIES SPEC	IV	8,894									8,894
1	PUB ED SPEC	V	10,019									10,019
1	ADM/HR SPEC	V	10,019									10,019
1	ADM ASST	II	7,431									7,431
46			400,479	**0.420**	**0.405**	**0.525**	**0.475**	**0.400**	**0.225**	**2.45**	22853	423,332