



Fiscal Year 2023-2024

**BUDGET
&
BENEFIT
ASSESSMENT**

EXECUTIVE SUMMARY

2023-2024 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, terrain, 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) (2.0%):

The CPI (consumer price index) for the Los Angeles area for the previous 12 months was 3.2%.

Recommendation: Approve a 2.0% COLA:

It is recommended that a 2.0 % COLA (cost of living adjustment) be approved by the Board for all regular full-time employees for the 2023-2024 fiscal year.

Category 2: Benefit Assessment Charge for 2023-2024 will be \$13.96:

FY 2023-2024: \$13.96
charge/parcel/year

FY 2022-2023: \$14.65
charge/parcel/year

FY 2021-2022: \$11.65
charge/parcel/year

Assessment for 2023-2024:

For the \$13.96 assessment per household, residents of the District receive the following:

- Property Inspections
- 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 Technicians 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 79 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). The 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 (2023-2024)				
		2021-2022	2022-2023	2023-2024
A	Salaries	5,924,182	6,032,330	5,391,149
B	Maintenance & Operations	3,507,608	3,638,646	3,842,404
C	Fixed Assets	1,682,524	2,235,000	2,305,000
D	Total Estimated Budget	11,114,314	11,905,976	11,538,553
BUDGET PLUS RESERVES				
		2021-2022	2022-2023	2023-2024
E	Total Estimated Budget (from line D)	11,114,314	11,905,976	11,538,553
F	General Reserves (California Health & Safety Codes limit general reserves to be no greater than 60% of estimated budget)	2,222,863	2,383,196	2,884,638
G	Unappropriated Reserves (California Health & Safety Codes limit unappropriated reserves to be no greater than 25% of estimated budget)	555,716	595,799	1,730,782
H	Total Estimated Budget & Reserves Needed	13,892,893	14,884,971	16,153,973
ESTIMATED REVENUES & CASH				
		2021-2022	2022-2023	2023-2024
I	Estimated Cash in District Accounts on June 30 th	5,330,752	4,803,346	6,353,299
J	Estimated Revenue from Property Taxes (Secured, Unsecured, etc.)	1,964,062	1,866,156	1,955,297
K	Estimated Interest Income	27,006	15,207	61,565
L	Estimated Revenue from Assessment Zones A, B, C, D	199,273	201,024	175,848
M	Total Estimated Revenues & Cash on June 30 th (total of I through L)	7,521,093	6,885,733	8,546,009
2023-2024 BENEFIT ASSESSMENT (CATEGORIES 1-3)				
		2021-2022	2022-2023	2023-2024
N	Total Estimated Budget & Reserves Needed (line H above)	13,892,893	14,884,971	16,153,973
O	Total Estimated Revenues & Cash on June 30 th (line M above)	7,521,093	6,885,733	8,546,009
P	Shortfall: Amount to be Raised by Benefit Assessment from Categories 1-3	6,371,800	7,999,322	7,607,964
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)	11.65 per parcel	14.65 per parcel	13.96 per parcel

SALARIES						
Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5010	Salaries	5,079,984	4,541,125	4,485,668	(594,316)	2.0 % COLA Increase (Consumer Price Index for Los Angeles area was 3.2 %)
5020	Payroll Taxes	80,264	70,841	69,976	(10,288)	Projected District payroll tax obligations (Medicare, SUI, etc.)
	TOTALS	5,160,248	4,611,966	4,555,644	(604,604)	

RETIREMENT						
Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5030	Retirement	872,082	876,624	835,505	(36,577)	Retirement payments set by CalPERS
	TOTALS	872,082	876,624	835,505	(36,577)	

MEDICAL

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5035	Group Medical Insurance	693,018	670,022	703,523	10,505	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	96,316	76,030	83,633	(12,683)	-
5040	Medical: On the Job Injuries	4,000	0	4,000	0	-
5042	Pre-Employment Physicals	2,000	0	2,000	0	-
	TOTALS	795,334	746,052	793,156	(2,178)	

CLOTHING & HOUSEHOLD

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5051	Household	18,000	1,236	15,000	(3,000)	-
5070	Uniforms	56,500	67,812	68,000	11,500	-
	TOTALS	74,500	69,048	83,000	8,500	

INSURANCE

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5101	Workers' Compensation	220,003	220,003	191,448	(28,555)	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	196,091	196,091	211,769	15,678	see above
5103	Group Fidelity & Business Travel	980	980	1,112	132	see above
5104	Vehicle Accident Repairs	2,814	2,814	2,408	(406)	see above
5105	Property	39,375	39,375	80,842	41,467	see above
5106	Alliant Weapons Response Program	558	558	647	89	see above
5108	General Fund	5,325	5,325	4,764	(561)	Administration fees set by VCJPA
	TOTALS	465,146	465,146	492,990	27,844	

VECTOR ECOLOGY & LABORATORY

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5115	Vector Ecology & Laboratory Supplies, Equipment & Outside Services	101,350	71,553	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	15,284	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	86,837	140,350	0	

MAINTENANCE & EQUIPMENT

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5121	Auto Parts, Equipment and Repairs	90,500	77,365	90,500	0	-
5127	Field Equipment, Repairs and Supplies	30,000	22,665	30,000	0	-
	TOTALS	120,500	100,030	120,500	0	

BUILDING MAINTENANCE

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5131	Janitorial	46,066	34,247	42,808	(3,258)	-
5135	Building Maintenance	65,000	48,225	65,000	0	-
	TOTALS	111,066	82,472	107,808	(3,258)	

MEMBERSHIP DUES

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5151	MVCAC Dues	11,050	11,050	11,100	50	-
5152	AMCA Dues	550	150	550	0	-
5153	CSDA Dues	8,000	8,186	8,500	500	-
5154	SOVE Dues	1,000	70	1,000	0	-
	TOTALS	20,600	19,456	21,150	550	

TRAINING, MEETINGS & CONFERENCES

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 22-24 Budget	Comments: Basis for Increase or (Decrease)
5161	Board of Trustees in Lieu of Expenses	10,200	12,500	15,000	4,800	-
5162	Expenses – (Plaques, meeting refreshments, etc.)-Trustees	10,000	115	10,000	0	-
5163	Conferences, Meetings, Training-Staff	20,000	9,188	20,000	0	-
	TOTALS	40,200	21,803	45,000	4,800	

OFFICE & EDUCATIONAL

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5170	Office Expenses	85,000	60,698	85,000	0	Projected normal office expenses
5171	Educational Materials & Equipment Fund	150,000	41,216	150,000	0	Used for expenses associated with education and outreach including brochures, displays, visual aids, etc.
	TOTALS	235,000	101,914	235,000	0	

PROFESSIONAL SERVICES

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5180	Outside Services & Consultants Fund	225,000	175,404	225,000	0	-
5183	Annual Independent Audit	17,200	14,775	17,200	0	-
5184	Legal Services Fund	100,000	74,260	100,000	0	-
5185	Bookkeeping	32,000	32,500	34,000	2,000	-
5187	Public Notices	15,000	18,346	20,000	5,000	-
5188	Photo Service & Equipment	4,500	0	4,500	0	-
	TOTALS	393,700	315,285	400,700	7,000	

PROFESSIONAL SERVICES

(continued)

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 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 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5190	L.A. County Systems Division Posting and Systems Fee	62,000	56,444	62,000	0	-
5191	L.A. County Auditor-Controller Benefit Assessment Collection Fee	147,000	134,910	147,000	0	-
5193	L.A. County Auditor-Controller Property Tax Collection Fee	13,500	13,500	13,500	0	-
5195	LAFCO Fee	3,000	2,604	3,000	0	-
	TOTALS	225,500	207,458	225,500	0	

INSECTICIDE & SAFETY EXPENSES

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5232	Insecticide	550,000	549,670	600,000	50,000	-
5236	Safety	15,000	21,979	22,000	7,000	-
5238	Hazardous Waste	1,000	0	10,000	9,000	-
	TOTALS	566,000	571,649	632,000	66,000	

TRANSPORTATION

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5251	Gasoline	120,000	91,309	120,000	0	Projected fuel costs.
5254	Miscellaneous: (truck rental, parking fees, towing charges, etc.)	10,000	1,256	10,000	0	-
	TOTALS	130,000	92,565	130,000	0	

UTILITIES

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5261	Gas	3,500	2,269	3,500	0	-
5264	Electricity & Water	82,500	94,338	95,000	12,500	-
5267	Telephone Service	59,250	58,571	59,250	0	-
5270	Refuse Collection	18,500	14,421	18,500	0	-
	TOTALS	163,750	169,599	176,250	12,500	

COMMUNICATIONS

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5275	Communications	65,000	59,368	65,000	0	General operating costs for communication needs including vehicle phones, GPS systems, pagers, etc.
	TOTALS	65,000	59,368	65,000	0	

SECURITY SYSTEMS

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5281	Fire and Security Systems	24,000	73,555	124,000	100,000	Fund amount raised to cover increased security costs including security guard.
	TOTALS	24,00	73,555	124,000	100,000	

FIXED ASSETS						
Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5410	Land & Land Development	1,625,000	46,637	1,625,000	0	Work to be completed at 6720 Centinela Ave. Fish Tank Roof Structure: 1,535,000 Racks & Storage: 25,000 Fire Escape: 25,000
	TOTALS	1,625,000	46,637	1,625,000	0	

FIXED ASSETS
(continued)

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5416	Structure & Improvement	150,000	0	150,000	0	Provides for improvements and repairs to existing District facilities.
5420	Tanks	40,000	0	40,000	0	Fund for replacement of tanks, pumps and filtration equipment.
5425	Vehicle Replacement Fund	80,000	72,091	150,000	70,000	Fund for the replacement and addition of vehicles to the District's fleet.
	TOTALS	270,000	72,091	340,000	70,000	

FIXED ASSETS
(continued)

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5430	Office Equipment	100,000	76,318	100,000	0	-
5435	Field & Spray Equipment	40,000	0	40,000	0	-
5440	Equipment & Tools	50,000	0	50,000	0	-
	TOTALS	190,000	76,318	190,000	0	

FIXED ASSETS
(continued)

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5445	Communication & Security Equipment	100,000	12,675	100,000	0	-
5446	Educational Equipment & Materials	20,000	3,818	20,000	0	-
	TOTALS	120,000	16,493	120,000	0	

FIXED ASSETS
(continued)

Account Number	Item	FY 22-23 Budget	FY 22-23 Projected Actual	FY 23-24 Budget	Increase or (Decrease) FY 22-23 Budget Vs. FY 23-24 Budget	Comments: Basis for Increase or (Decrease)
5450	Entomology & Laboratory Equipment	30,000	0	30,000	0	-
	TOTALS	30,000	0	30,000	0	

2023-2024 BUDGET SALARIES											
			STATE LIC.		LONGEVITY PAY						
			C	D	Yr 8	Yr 12	Yr 16	Yr 20			
NO.	POSITION	BASIC MO SALARY +2% COLA	1.5	1.5	2.5	2.5	2.5	2.5	TOT %	TOTAL	GROSS MONTHLY SALARY
1	Senior Administrative Assistant VI	11,445			0.025	0.025	0.025		0.075	\$858.41	\$12,303.83
2	Administrative Assistant III	8,545	0.015	0.015					0.030	\$256.34	\$8,800.88
3	Executive Director	18,655	0.015	0.015	0.025	0.025	0.025	0.025	0.130	\$2,425.12	\$21,079.90
4	Administrative Assistant II	7,580	0.015	0.015	0.025	0.025			0.080	\$606.37	\$8,185.99
5	Vector Control Foreman IV	9,072	0.015	0.015	0.025	0.025	0.025	0.025	0.130	\$1,179.34	\$10,251.22
6	Vector Control Technician II	7,580								\$0.00	\$7,579.62
7	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
8	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
9	Administrative Assistant III	8,544			0.025	0.025	0.025	0.025	0.100	\$854.40	\$9,398.43
10	Vector Control Technician II	7,579	0.015	0.015	0.025	0.025	0.025	0.025	0.130	\$985.32	\$8,564.69
11	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
12	Vector Control Technician II	7,579	0.015	0.015	0.025	0.025	0.025		0.105	\$795.83	\$8,375.21
13	Vector Control Technician II	7,184	0.015	0.015					0.030	\$215.52	\$7,399.47
14	Vector Control Technician II	7,579	0.015	0.015	0.025	0.025	0.025		0.105	\$795.83	\$8,375.21
15	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
16	Vector Control Technician II	7,579							0.000	\$0.00	\$7,579.38
17	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
18	Vector Control Technician II	7,184	0.015	0.015					0.030	\$215.52	\$7,399.47
19	Field Operations Manager V	10,219			0.025	0.025	0.025	0.025	0.100	\$1,021.93	\$11,241.26
20	Vector Control Foreman IV	9,071	0.015	0.015	0.025	0.025	0.025		0.105	\$952.50	\$10,023.89
21	Administrative Specialist IV	9,071								\$0.00	\$9,071.39
22	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
23	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
24	Vector Control Foreman IV	9,071	0.015	0.015	0.025	0.025	0.025	0.025	0.130	\$1,179.28	\$10,250.67
25	Administrative Assistant II	7,579	0.015	0.015	0.025	0.025	0.025	0.025	0.130	\$985.32	\$8,564.69
26	Vector Ecology Foreman IV	9,071	0.015	0.015	0.025	0.025	0.025		0.105	\$952.50	\$10,023.89
27	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
28	General Services Specialist V	10,219	0.015	0.015	0.025	0.025	0.025		0.105	\$1,073.03	\$11,292.36
29	Assistant Director	15,212	0.015	0.015	0.025				0.055	\$836.67	\$16,048.84
30	Public Education Specialist VI	11,445	0.015	0.015	0.025	0.025	0.025	0.025	0.130	\$1,487.90	\$12,933.29
31	Vector Control Technician II	7,579	0.015		0.025	0.025	0.025		0.090	\$682.14	\$8,261.52
32	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
33	Vector Control Technician II	7,579	0.015	0.015	0.025	0.025			0.080	\$606.35	\$8,185.73
34	Vector Control Technician II	7,579	0.015	0.015					0.030	\$227.38	\$7,806.76
35	Human Resources Specialist IV	9,071							0.000	\$0.00	\$9,071.00
36	Administrative Assistant II	7,579							0.000	\$0.00	\$7,579.38
37	Vector Control Technician II	7,579							0.000	\$0.00	\$7,579.38
38	Vector Control Technician II	7,579							0.000	\$0.00	\$7,579.38
39	Vector Control Technician II	7,579							0.000	\$0.00	\$7,579.38
40	Vector Control Technician II	7,579							0.000	\$0.00	\$7,579.38
41	Vector Control Technician II	7,579							0.000	\$0.00	\$7,579.38
		352,566	0.420	0.405	0.450	0.425	0.375	0.200	2.275	\$21,239.44	\$373,805.64