

Consolidated Mosquito Abatement District Fiscal Year 2024-2025

Account Number	Account Name	Budget	Proposed	Increase (Decrease)	>50% increase	Percent of Budget
		FY 2023 - 2024	Budget FY 2024 - 2025		Percent Change	
Salaries, Wages & Employee Benefits						
6101-01	Salaried Wages & Trustee Allowance	\$1,340,000.00	\$1,340,000.00	\$ -	0.00%	29.85%
6101-06	Hourly Wages & Extra Help	\$730,000.00	\$750,000.00	\$ 20,000.00	2.74%	16.71%
6101-02	FICA Employers Contribution	\$162,000.00	\$162,000.00	\$ -	0.00%	3.61%
6101-03	Unemployment Insurance	\$24,000.00	\$24,000.00	\$ -	0.00%	0.53%
6101-04	Retirement Districts Payment	\$150,000.00	\$150,000.00	\$ -	0.00%	3.34%
6101-08	CalPERS UAL Payment	\$0.00	\$26,000.00	\$ 26,000.00		0.58%
6101-05	Group Health Insurance	\$300,000.00	\$300,000.00	\$ -	0.00%	6.68%
6101-07	Pre-Employment & Misc. Expenses	\$8,000.00	\$9,000.00	\$ 1,000.00	12.50%	0.20%
	TOTALS	\$2,714,000.00	\$2,761,000.00	\$ 47,000.00	1.73%	61.51%
Operating & Maintenance Supplies & Expense						
6102-01	Insecticides & Herbicides	\$500,000.00	\$500,000.00	\$ -	0.00%	11.14%
6102-02	Power Spray & Field Equipment	\$25,000.00	\$30,000.00	\$ 5,000.00	20.00%	0.67%
6102-03	Misc Operating Supplies & Expense	\$5,000.00	\$7,000.00	\$ 2,000.00	40.00%	0.16%
6102-04	Fish Program	\$25,000.00	\$10,000.00	\$ (15,000.00)	-60.00%	0.22%
6102-05	Building & Ground Maintenance	\$30,000.00	\$30,000.00	\$ -	0.00%	0.67%
6102-06	Airplane Expense	\$50,000.00	\$1,000.00	\$ (49,000.00)	-98.00%	0.02%
	TOTALS	\$635,000.00	\$578,000.00	\$ (57,000.00)	-8.98%	12.88%
Motor Vehicle Supplies & Expense						
6103-01	Fuel & Lubricants	\$180,000.00	\$180,000.00	\$ -	0.00%	4.01%
6103-02	Repairs & Shop Tools	\$45,000.00	\$45,000.00	\$ -	0.00%	1.00%
6103-03	Tires & Batteries	\$12,000.00	\$15,000.00	\$ 3,000.00	25.00%	0.33%
6103-04	Fleet Lease	\$0.00	\$120,000.00	\$ 120,000.00		2.67%
	TOTALS	\$237,000.00	\$360,000.00	\$ 123,000.00	51.90%	8.02%
Utilities & Communication						
6104-01	Heat, Light & Power	\$40,000.00	\$50,000.00	\$ 10,000.00	25.00%	1.11%
6104-04	Water, Sewer & Disposal	\$18,000.00	\$19,000.00	\$ 1,000.00	5.56%	0.42%
6105-01	Telephone	\$25,000.00	\$25,000.00	\$ -	0.00%	0.56%
6105-02	Cellular phones	\$30,000.00	\$30,000.00	\$ -	0.00%	0.67%
	TOTALS	\$113,000.00	\$124,000.00	\$ 11,000.00	9.73%	2.76%
Office Supplies & Expenses						
6106-02	Postage, Printing & Stationery	\$6,000.00	\$6,000.00	\$ -	0.00%	0.13%
6106-04	Repairs & Maintenance	\$6,000.00	\$6,000.00	\$ -	0.00%	0.13%
6106-05	Misc Office Supplies	\$13,000.00	\$14,000.00	\$ 1,000.00	7.69%	0.31%
6106-06	Office Equipment & Furniture	\$10,000.00	\$10,000.00	\$ -	0.00%	0.22%
	TOTALS	\$35,000.00	\$36,000.00	\$ 1,000.00	2.86%	0.80%
Insurance						
6107-01	Liability, Property & Auto	\$128,000.00	\$125,000.00	\$ (3,000.00)	-2.34%	2.78%
6107-02	Workers Compensation	\$80,000.00	\$80,000.00	\$ -	0.00%	1.78%
	TOTALS	\$208,000.00	\$205,000.00	\$ (3,000.00)	-1.44%	4.57%
Travel & Subsistence Expenses						
6108-01	Meetings & Travel Allowance	\$75,000.00	\$75,000.00	\$ -	0.00%	1.67%
6108-02	Trustee Expenses	\$1,000.00	\$1,000.00	\$ -	0.00%	0.02%
6108-03	Meal Allowance	\$8,000.00	\$5,000.00	\$ (3,000.00)	-37.50%	0.11%
	TOTALS	\$84,000.00	\$81,000.00	\$ (3,000.00)	-3.57%	1.80%

Account Number	Account Name	Budget	Proposed Budget	Increase (Decrease)	>50% increase	Percent Change	Percent of Budget
		FY 2023 - 2024	FY 2024 - 2025				
Miscellaneous Expenditures							
6109-01	Rent: Land, Buildings and Equipment	\$2,000.00	\$2,000.00	\$ -		0.00%	0.04%
6109-02	Dues, Subscriptions and Fees	\$32,000.00	\$30,000.00	\$(2,000.00)		-6.25%	0.67%
6109-03	Education & Publicity	\$30,000.00	\$35,000.00	\$ 5,000.00		16.67%	0.78%
6109-04	Accounting	\$14,000.00	\$15,000.00	\$ 1,000.00		7.14%	0.33%
6109-05	Legal	\$12,000.00	\$12,000.00	\$ -		0.00%	0.27%
6109-06	County Service Charge	\$63,000.00	\$65,000.00	\$ 2,000.00		3.17%	1.45%
6109-07	Uniforms, Safety Apparel & Equipment	\$32,000.00	\$25,000.00	\$(7,000.00)		-21.88%	0.56%
6109-08	Surveillance & Research	\$65,000.00	\$70,000.00	\$ 5,000.00		7.69%	1.56%
6109-09	Other Miscellaneous Expenditures	\$18,000.00	\$18,000.00	\$ -		0.00%	0.40%
6109-10	GIS & GPS	\$82,000.00	\$72,000.00	\$(10,000.00)		-12.20%	1.60%
	TOTALS	\$350,000.00	\$344,000.00	\$(6,000.00)		-1.71%	7.66%
Total Operational Expenses		\$4,376,000.00	\$4,489,000.00	\$ 113,000.00		2.58%	
Capital Outlay							
6110-01	Office & Lab Furniture & Equipment	\$15,000.00	\$25,000.00	\$ 10,000.00		66.67%	
6110-02	Auto Equipment	\$500,000.00	\$350,000.00	\$(150,000.00)		-30.00%	
6110-03	Shop Equipment	\$10,000.00	\$15,000.00	\$ 5,000.00		50.00%	
6110-04	Field Equipment	\$150,000.00	\$150,000.00	\$ -		0.00%	
6110-05	Building & Ground Improvement	\$1,500,000.00	\$720,000.00	\$(780,000.00)		-52.00%	
6110-06	Loan & Lease Purchase Payments	\$290,000.00	\$290,000.00	\$ -		0.00%	
Total Capital Outlay Expenditures		\$2,465,000.00	\$1,550,000.00	\$(915,000.00)		-37.12%	
Total Operational & Capital Outlay		\$6,841,000.00	\$6,039,000.00	\$(802,000.00)		-11.72%	
Special Projects Reserve		\$150,000.00	\$150,000.00	\$ -		0.00%	
MVCAC SSJVR Mutual Aid Reserve		\$100,000.00	\$100,000.00	\$ -		0.00%	
Contingency Reserve		\$500,000.00	\$1,000,000.00	\$ 500,000.00		100.00%	
Building Reserve		\$2,000,000.00	\$2,000,000.00	\$ -		0.00%	
Equipment Reserve		\$500,000.00	\$500,000.00	\$ -		0.00%	
General Reserve		\$3,126,000.00	\$3,208,000.00	\$ 82,000.00		2.62%	
Total Reserves		\$6,376,000.00	\$6,958,000.00	\$ 582,000.00		9.13%	
Total Budget & Reserves		\$13,217,000.00	\$12,997,000.00	\$(220,000.00)		-1.66%	