

FY 2024-25 Prelim Budget Packet

Salaries:

CPI Card for February 2024 Regional Salary Comparison Historical Salary Changes Salary Schedules (COLA Comparisons)

Budget:

District Income Analysis Budget Worksheet Proposed Budget (w/annotated report) Historical Reserves

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE March 2024

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

		All Ur	ban Cons	sumers (C	PI-U)		Urban	Wage Ea	rners and	Clerical V	Vorkers (CPI-W)
				Per	cent Char	nge				Per	cent Char	nge
		Indexes		Ye	ar	1 Month		Indexes		Ye	ar	1 Month
MONTHLY DATA				end	ling	ending				end	ling	ending
	Mar	Feb	Mar	Feb	Mar	Mar	Mar	Feb	Mar	Feb	Mar	Mar
	2023	2024	2024	2024	2024	2024	2023	2024	2024	2024	2024	2024
U. S. City Average	301.836	310.326	312.332	3.2	3.5	0.6	296.021	304.284	306.502	3.1	3.5	0.7
West	320.715	329.339	332.202	3.2	3.6	0.9	312.556	320.965	324.323	3.2	3.8	1.0
West – Size Class A ¹	329.536	339.135	341.299	3.2	3.6	0.6	318.259	327.424	329.897	3.1	3.7	0.8
West – Size Class B/C ²	187.301	191.874	194.047	3.2	3.6	1.1	188.621	193.309	195.880	3.3	3.8	1.3
Mountain ³	127.950	130.059	131.176	2.5	2.5	0.9	129.321	131.423	132.864	2.5	2.7	1.1
Pacific ³	123.395	127.230	128.341	3.5	4.0	0.9	124.189	128.000	129.315	3.4	4.1	1.0
Los Angeles-Long Beach-Anaheim, CA	317.873	328.232	330.671	3.4	4.0	0.7	306.331	315.625	318.280	3.0	3.9	0.8
				Per	cent Char	nge				Per	cent Char	nge
BI-MONTHLY DATA		Indexes		Ye	ar	2 Months		Indexes		Ye	ar	2 Months
(Published for odd months)				end	ling	ending				end	ling	ending
	Mar	Jan	Mar	Jan	Mar	Mar	Mar	Jan	Mar	Jan	Mar	Mar
	2023	2024	2024	2024	2024	2024	2023	2024	2024	2024	2024	2024
Riverside-San Bernardino-Ontario, CA ³	127.707	131.358	133.144	2.9	4.3	1.4	128.027	131.840	134.144	3.1	4.8	1.7
San Diego-Carlsbad, CA	358.026	367.917	370.858	3.8	3.6	0.8	339.498	348.486	351.778	3.6	3.6	0.9
Urban Hawaii	322.608	333.172	338.060	3.9	4.8	1.5	321.671	332.335	337.685	3.8	5.0	1.6
				Per	cent Char	nge				Per	cent Char	nge
BI-MONTHLY DATA		Indexes		Ye	ar	2 Months		Indexes		Ye	ar	2 Months
(Published for even months)				end	ling	ending				end	ling	ending
	Feb	Dec	Feb	Dec	Feb	Feb	Feb	Dec	Feb	Dec	Feb	Feb
	2023	2023	2024	2023	2024	2024	2023	2023	2024	2023	2024	2024
Phoenix-Mesa-Scottsdale, AZ ⁴	177.118	179.733	181.010	2.7	2.2	0.7	177.059	179.593	180.826	2.7	2.1	0.7
San Francisco-Oakland-Hayward, CA	337.173	339.915	345.151	2.6	2.4	1.5	331.875	335.597	341.595	2.8	2.9	1.8
Seattle-Tacoma-Bellevue, WA	334.987	344.982	349.288	4.4	4.3	1.2	328.615	338.852	342.387	4.3	4.2	1.0
Urban Alaska	256.856	261.178	261.340	1.8	1.7	0.1	254.887	258.598	259.326	1.4	1.7	0.3

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

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

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

Release date April 10, 2024. The next release date is scheduled for May 15, 2024. For questions, please contact us at BLSinfoSF@bls.gov or (415) 625-2270.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

SALARY COMPARISONS - FOR 2022 : SCO Report

DISTRICT		trol Technician		DISTRICT		perintendent of	
A	Current	•	- Annual		Current	•	- Annual
Consolidated	1	\$44,171.00	\$72,090.00	Consolidated	\$109,200.00	\$75,516.00	\$109,200.00
Delano		\$47,979.00	\$57,210.00	Delano	\$81,775.00	\$68,474.00	\$81,755.00
Delta		\$47,411.00	\$82,084.00	Delta	\$104,682.00	\$65,091.00	\$104,682.00
Fresno (II only	')	\$35,068.00	\$62,263.00	Fresno (AM)	\$107,132.00	\$78,948.00	\$107,132.00
Kern		\$42,015.00	\$61,500.00	Kern	\$102,182.00	\$76,931.00	\$93,530.00
Kings		\$32,951.00	\$71,040.00	Kings	\$111,194.00	\$62,880.00	\$97,383.00
Madera		\$26,831.00	\$77,376.00	Madera	\$75,673.00	\$48,000.00	\$78,263.00
Tulare		\$49,012.00	\$80,130.00	Tulare	\$96,320.00		
West Side		\$38,479.00	\$51,382.00	West Side	\$81,521.00	\$73,983.00	\$92,715.00
FWMAD		\$44,274.00	\$70,890.00	FWMAD	\$94,242.00	\$56,880.00	\$83,364.00
Average		\$40,435.22	\$68,341.67	Average	\$96,631.00	\$68,727.88	\$95,582.50
+/- Avg.		\$3,838.78	\$2,548.33	+/- Avg.	(\$2,389.00)	(\$11,847.88)	(\$12,218.50)
		9.49%	3.73%	,g.	-2.47%	-17.24%	-12.78%
DISTRICT		Managan		DISTRICT	Sa	wata wu/Da akka	
DISTRICT	Current	Manager Bango	- Annual	DISTRICT	Current	retary/Bookke	- Annual
Concolidated		\$112,952.00	\$208,104.00	Consolidated	\$80,264.00	\$47,724.00	\$80,264.00
Delano	\$121,794.00 \$121,794.00		\$208,104.00 \$121,794.00	Delano	\$80,204.00 N/A	\$47,724.00 \$56,698.00	\$73,445.00
Delta		\$66,254.00 \$112,226.00	\$177,997.00	Delta	\$67,848.00	\$50,098.00 \$66,206.00	\$67,848.00
Fresno	\$124,291.00		\$111,550.00	Fresno	\$48,997.00 \$75.704.00	\$39,194.00	\$72,566.00
Kern		\$112,039.00	\$128,676.00	Kern	\$75,794.00	\$52,826.00	\$75,794.00
Kings		\$119,424.00	\$137,522.00	Kings	\$82,488.00	\$42,276.00	\$67,280.00
Madera		\$76,000.00	\$117,394.00	Madera	\$56,661.00	\$30,160.00	\$58,697.00
Tulare	\$114,088.00		\$96,539.00	Tulare	\$63,348.00	ATO 170 00	* ~~ 7 ~~ ~~
West Side	\$114,343.00		\$123,871.00	West Side (OM)	\$84,064.00	\$70,473.00	\$86,780.00
FWMAD	\$131,181.00	\$99,804.00	\$123,881.00	FWMAD	\$65,766.00	\$39,624.00	\$62,094.00
Average	\$137,932.11	\$97,983.44	\$135,938.56	Average	\$69,933.00	\$50,694.63	\$72,834.25
+/- Avg.	(\$6,751.11) -4.89%		(\$12,057.56) -8.87%	+/- Avg.	(\$4,167.00) -5.96%	(\$11,070.63) -21.84%	(\$10,740.25) -14.75%

Some Districts also provide full dependent coverage, post retirement benefits & contribute some of employee retirement ^ mechanic: These districts have a fully qualified mechanic which is not really comparable



FRESNO WESTSIDE MOSQUITO ABATEMENT - HISTORICAL SALARY CHANGES

FRESNO WESTSIDE MOSQUITO ABATEMENT - HISTORICAL SALARY CHANGES

1983/82 1984/83 1985/84 1986/87 1987/88 1988/89 1989/90 1990/91 1991/92 1992/93 1993/94 1994/95

COLA	3.00%	3.00%	4.00%	3.00%	3.00%	0.00%	5.00%	5.00%	5.00%	3.00%	0.00%	3.00%
Mosquito Control Tech I	3.00%	3.00%	4.00%	3.00%	3.00%	0.00%	5.00%	5.00%	5.00%	3.00%	0.00%	3.00%
Mosquito Control Tech II								*	5.00%	3.00%	0.00%	3.00%
Secretary/Bookkeeper	3.00%	3.00%	4.00%	3.00%	3.00%	0.00%	5.00%	5.00%	5.00%	3.00%	0.00%	3.00%
Pilot/Superintendent	3.00%	3.00%	4.00%	3.00%	3.00%	0.00%	5.00%	5.00%	5.00%	3.00%	0.00%	3.00%
Superintendent Of Operations												
Manager	3.00%	3.00%	4.00%	3.00%	3.00%	** (-35%)	26.47%	10.00%	5.00%	3.00%	0.00%	3.00%

* Position Added

** New Manager

FRESNO WESTSIDE MOSQUITO ABATEMENT - HISTORICAL SALARY CHANGES

1995/96 1996/97 1997/98 1998/99 1999/00 2000/01 2001/02 2002/03 2003/04 2004/05 2005/06 2006/07

COLA	2.00%	3.00%	3.00%	2.00%	3.00%	3.00%	3.00%	2.00%	3.00%	2.00%	2.50%	3.00%
Biologist												
Mosquito Control Tech I	2.00%	3.00%	3.00%	2.00%	3.00%	3.00%	3.00%	2.00%	10.00%	2.00%	2.50%	3.00%
Mosquito Control Tech II	2.00%	3.00%	3.00%	2.00%	3.00%	3.00%	3.00%	2.00%	10.00%	2.00%	2.50%	3.00%
Secretary/Bookkeeper	2.00%	3.00%	3.00%	12.31%	3.00%	3.00%	3.00%	2.00%	10.00%	2.00%	2.50%	3.00%
Pilot/Superintendent	2.00%	3.00%	3.00%	7.59%	3.00%	3.00%	***			*	2.50%	3.00%
Superintendent Of Operations							*	2.00%	3.00%	10.00%	***	
Manager	16.58%	3.00%	3.00%	22.53%	3.00%	3.00%	3.00%	2.00%	3.00%	7.00%	2.50%	3.00%

* Position Added

** New Manager

*** Position Deleted

2007/08 2008/09 2009/10 2010/11 2011/12 2012/13 2013/14 2014/15 2015/16 16/17 2017/18 2018/19

COLA	3.00%	4.00%	0.00%	2.00%	3.00%	3.00%	2.00%	1.00%	2.00%	2.00%	3.00%	3.00%
Biologist	*	4.00%	0.00%	2.00%	3.00%	3.00%	2.00%	1.00%				
Vector Ecologist										*	3.00%	
Surveillance Specialist											*	3.00%
Mosquito Control Tech I	3.00%	10.00%	0.00%	2.00%	3.00%	3.00%	2.00%	1.00%	2.00%	2.00%	3.00%	3.00%
Mosquito Control Tech II	3.00%	10.00%	0.00%	2.00%	3.00%	3.00%	2.00%	1.00%	2.00%	2.00%	3.00%	3.00%
Secretary/Bookkeeper	3.00%	10.00%	0.00%	2.00%	3.00%	3.00%	2.00%	1.00%	2.00%	2.00%	3.00%	3.00%
Pilot/Superintendent	3.00%	***										
Superintendent Of Operations	*	4.00%	0.00%	2.00%	3.00%	3.00%	2.00%	1.00%	2.00%	2.00%	3.00%	8.00%
Manager	3.00%	4.00%	0.00%	5.00%	3.00%	3.00%	2%	1%	** (-6.5%)	2.00%	3.00%	3.00%
Utility/Maintenance Worker							*	1%	2.00%	2.00%		

* Position Added

** New Manager *** Position Deleted

1 OSICION DC

2019/20 2020/21 2021/22 2022/23 2023/24 2024/25 2025-26 2026/27 2027/28 2028/29 2029/30 2030/31

COLA	2.50%	3.00%	4.75%	7%	5%				
Biologist									
Vector Ecologist									
Surveillance Specialist	2.50%	3.00%	4.75%	7%	5%				
Mosquito Control Tech I	2.50%	3.00%	4.75%	7%	5%				
Mosquito Control Tech II	2.50%	3.00%	4.75%	7%	5%				
Secretary/Bookkeeper	2.50%	3.00%	4.75%	7%	5%				
Pilot/Superintendent									
Superintendent Of Operations	2.50%	3.00%	4.75%	7%	5%				
Manager	2.50%	3.00%	4.75%	7%	5%				
Utility/Maintenance Worker									

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT SALARY SCHEDULE - EFFECTIVE 7/1/24- PLUS PROPOSED 2% COLA

POSITION	TRAINING	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	
	PAY	2%	1	2%	2	2%	3	2%	4	2%	5	2%	6	2%	7	2%	
Mosq. Cont.			\$4,135	\$4,218	\$4,342	\$4,429	\$4,559	\$4,650	\$4,787	\$4,883	\$5,026	\$5,127	\$5,278	\$5,384			step ir
Tech I											ER						
Mosq. Cont.			\$5,539	\$5,650	\$5,816	\$5,932	\$6,107	\$6,229	\$6,412	\$6,540							
Tech II							MD		BC,RQ								
Surv Spec.			\$5,539	\$5,650	\$5,816	\$5,932	\$6,107	\$6,229	\$6,412	\$6,540	\$6,733	\$6,868					
											AV						
Supt Of Ops			\$4,227	\$4,312	\$5,945	\$6,064	\$6,242	\$6,367	\$6,554	\$6,685	\$6,882	\$7,020	\$7,226	\$7,371	\$7,588	\$7,740	
															CR		
Scty/	\$4,227	\$4,396	\$4,439	\$4,528	\$4,661	\$4,754	\$4,894	\$4,992	\$5,138	\$5,241	\$5,395	\$5,503	\$5,665	\$5,778	\$5,949	\$6,068	
Bkkpr															DY		
Vector Ecol.			\$6,047	\$6,168	\$6,349	\$6,476	\$6,667	\$6,800	\$7,000	\$7,140	\$7,350	\$7,497	\$7,718	\$7,872	\$8,104	\$8,266	
Manager									\$10,644	\$10,857	\$11,176	\$11,400	\$11,735	\$11,970	\$12,322	\$12,568	
										-		-		-	Reis	-	

Mosquito Control Technician I - Cannot go beyond Step 2 without passing the State Certification Exam.

Mosquito Control Technician II - Requires a *minimum* of two years of service at MCT I, Step 6 Each step thereafter requires a minimum of 2 additional years of service.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT SALARY SCHEDULE - EFFECTIVE 7/1/24- PLUS PROPOSED 3% COLA

POSITION	TRAINING	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	
	PAY	3.0%	1	3.0%	2	3.0%	3	3.0%	4	3.0%	5	3.0%	6	3.0%	7	3.0%	
Mosq. Cont.			\$4,135	\$4,259	\$4,342	\$4,472	\$4,559	\$4,696	\$4,787	\$4,931	\$5,026	\$5,177	\$5,278	\$5,436			step inc.
Tech I											ER						
Mosq. Cont.			\$5,539	\$5,705	\$5,816	\$5,990	\$6,107	\$6,290	<mark>\$6,412</mark>	\$6,604							
Tech II							MD		BC,RQ								
Surv Spec.			\$5,539	\$5,705	\$5,816	\$5,990	\$6,107	\$6,290	<mark>\$6,412</mark>	\$6,604	\$6,733	\$6,935					
											AV						
Supt Of Ops			\$4,227	\$4,354	\$5,945	\$6,123	\$6,242	\$6,429	\$6,554	\$6,751	\$6,882	\$7,088	\$7,226	\$7,443	\$7,588	\$7,816	
															CR		
Scty/	\$4,227	\$4,354	\$4,439	\$4,572	\$4,661	\$4,801	\$4,894	\$5,041	\$5,138	\$5,292	\$5,395	\$5,557	\$5,665	\$5,835	\$5,949	\$6,127	
Bkkpr															DY		
Vector Ecol.			\$6,047	\$6,228	\$6,349	\$6,539	\$6,667	\$6,867	\$7,000	\$7,210	\$7,350	\$7,571	\$7,718	\$7,950	\$8,104	\$8,347	
Manager									\$10,644	\$10,963	\$11,176	\$11,511	\$11,735	\$12,087	<mark>\$12,322</mark>	\$12,692	
															Reis		

Mosquito Control Technician I - Cannot go beyond Step 2 without passing the State Certification Exam.

Mosquito Control Technician II - Requires a *minimum* of two years of service at MCT I, Step 6

Each step thereafter requires a *minimum* of 2 additional years of service.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT

SALARY SCHEDULE - EFFECTIVE 7/1/24 - PLUS PROPOSED 4% COLA

POSITION	TRAINING	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	STEP	Plus	
	PAY	4%	1	4%	2	4%	3	4%	4	4%	5	4%	6	4%	7	4%	
Mosq. Cont.			\$4,135	\$4,300	\$4,342	\$4,516	\$4,559	\$4,741	\$4,787	\$4,978	\$5,026	\$5,227	\$5,278	\$5,489			step inc.

Tech I											ER					
Mosq. Cont. Tech II			\$5,539	\$5,761	\$5,816	\$6,049	\$6,107 <i>MD</i>	\$6,351	<mark>\$6,412</mark> BC,RQ	\$6,668						
Surv Spec.			\$5,539	\$5,761	\$5,816	\$6,049	\$6,107	\$6,351	<mark>\$6,412</mark>	\$6,668	<mark>\$6,733</mark> AV	\$7,002				
Supt Of Ops			\$4,227	\$4,396	\$5,945	\$6,183	\$6,242	\$6,492	\$6,554	\$6,816	\$6,882	\$7,157	\$7,226	\$7,515	\$7,588	\$7,892
Scty/ Bkkpr	\$4,227	\$4,396	\$4,439	\$4,617	\$4,661	\$4,847	\$4,894	\$5,090	\$5,138	\$5,344	\$5,395	\$5,611	\$5,665	\$5,892	CR <mark>\$5,949</mark> DY	\$6,187
Vector Ecol.			\$6,047	\$6,289	\$6,349	\$6,603	\$6,667	\$6,934	\$7,000	\$7,280	\$7,350	\$7,644	\$7,718	\$8,027	\$8,104	\$8,428
Manager									\$10,644	\$11,070	\$11,176	\$11,623	\$11,735	\$12,204	<mark>\$12,322</mark> Reis	\$12,815

Mosquito Control Technician I - Cannot go beyond Step 2 without passing the State Certification Exam.

Mosquito Control Technician II - Requires a *minimum* of two years of service at MCT I, Step 6 Each step thereafter requires a minimum of 2 additional years of service.

INCOME ANALYSIS

Fresno Westside MAD											
Income Analysis	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Total Assessed Value											
	3,362,680,691										
Unsecured	233,885,319	214,648,784	221,579,403	231,713,329	254,602,670.0	257,213,307.0	244,783,428.0	292,691,226.0	307,031,263.0	485,678,991.0	410,162,451.0
Distribution France	0.004404	0.001137	0.0040000	0.0044.040	0.0044040	0.0011340	0.0044.440	0.0044040	0.0044000	0.0044700	0.0044070
Distribution Factor	0.001164	0.001137	0.0010900	0.0011210	0.0011340	0.0011340	0.0011440	0.0011240	0.0011330	0.0011720	0.0011370
Adjusted Gross Levy	\$768,012	\$794,584	\$796,302	\$854,461	¢ 000 042 00	¢ 054 026 00	\$ 1,010,007.0	¢ 1 045 260 0	¢ 1 642 724 0	¢ 1 000 000 0	¢ 1 002 156 0
Adjusted Gross Levy	\$700,012	\$794,564	\$790,302	\$004,401	\$ 906,643.00	\$ 954,926.00	\$ 1,010,007.0	\$ 1,045,360.0	φ 1,043,724.0	\$ 1,033,309.0	\$ 1,903,156.0
Change in Value (%)											
Total Assessed Value		3.12	(0.18)	7.36	6.39	4.63	6.51	3.78	4.82	11.46	3.65
Secured		3.91	(0.39)	7.53	6.18	4.86	7.21	2.92	4.81	8.48	5.43
Unsecured		(8.22)	3.23	4.57	9.88	1.03	(4.83)	19.57	4.90	58.19	(15.55)
0110004104	0.02	(0.22)	0.20		0.00		(1.00)	10.01	1.00	00.10	(10.00)
Distribution Factor	4.68	(2.32)	(4.13)	2.84	1.16	0.00	0.88	(1.75)	0.80	3.44	(2.99)
Distribution Factor	1.00	(2:02)	(1.10)	2.01		0.00	0.00	(0.00	0.11	(2.00)
Adjusted Gross Levy	9.77	3.46	0.22	7.30	6.36	5.07	5.77	3.50	57.24	11.54	3.81
Augmentation / ERAF											
Contribution	\$375,848	\$390,078	\$388,381	\$419,960	\$446,141.00	\$469,969.00	\$ 501,492.00	\$ 518,738.00	\$544,687.00	\$608,561.00	\$630,329.00
Reallocation											
Redevelopment											
Contribution	\$64,698	\$62,511	\$63,404	\$65,615	\$72,912	\$74,688	\$79,209	\$83,843	\$89,291	\$101,209	\$107,111
Return	\$3,564	\$3,322	\$3,132	\$4,108	\$5,673	\$5,776	\$6,902	\$6,755	\$7,003	\$10,238	\$13,688
Net Levy	\$696,265	\$725,940	\$725,395	\$780,345	\$830,816	\$875,381	\$927,170	\$956,518	\$1,004,110	\$1,117,950	\$1,163,876
			(0.00)	7.50		5.00	5.00		1.00		
Change in Net Levy (%)	10.41	4.26	(0.08)	7.58	6.47	5.36	5.92	3.17	4.98	11.34	4.11
Admin. Charges	\$10,613	\$9,455	\$10,635	\$12,608	\$10,688	\$10,633	\$ 10,530.00	\$ 11 754 00	\$ 12,639.00	\$ 15,886.00	\$ 15.528.00
Admin. Charges	\$10,013	\$9,455	\$10,035	\$12,000	\$10,000	\$10,033	\$ 10,530.00	\$ 11,754.00	\$ 12,039.00	\$ 15,000.00	\$ 15,526.00
Change in Admin.Chg.	2.14	(10.91)	12.48	18.55	(15.23)	(0.51)	(0.97)	11.62	7.53	25.69	(2.25)
Change In Admin.org.	2.14	(10.91)	12.40	10.00	(15.23)	(0.51)	(0.97)	11.02	1.55	25.09	(2.23)
BENEFIT ASSESSMENT											
Rate		\$ 41.23	\$ 42.33	\$ 43.60	\$ 44.91	\$ 46.22	\$ 46.22	\$ 46.22	\$ 47.14	\$ 52.06	\$ 52.06
Income	\$ 463,230	\$ 479,340	\$ 493,998	\$ 511,724		\$ 549,412					\$ 640,283
Change in 218 Income		3.48	3.06	3.59	4.09	3.14	2.21	(0.87)		11.77	0.00
								()			
	\$1,159,495	\$1,205,280	\$1,219,393	\$1,292,069	\$1,363,490	\$1,424,793	\$1,488,743	\$1,513,219	\$1,576,955	\$1,758,233	\$1,804,159
	7.11	3.95	1.17	5.96	5.53	4.50	4.49	1.64	4.21	11.50	2.61



Budget Worksheet

FWMAD BUDGET	WORKSHE	ET			FISCAL Y	EAR 2024-2	5	SALARIES A	ND BENEFITS					
	CURRENT													
SALARIES	MONTHLY	F.Y.			MONTHLY	F.Y.	MONTHLY	F.Y.						
	No Inc.	Current*	2% COLA		3% COLA	#3	4% COLA							
Manager	\$12,322	\$147,864	\$12,568	\$150,821	\$12,692	\$152,300	\$12,815	\$153,779						
Supt.	\$8,525	\$102,300	\$8,696	\$104,346	\$8,781	\$105,369	\$8,866	\$106,392						
Surv Specialist	\$6,733	\$80,796	\$6,868	\$82,412	\$6,935	\$83,220	\$7,002	\$84,028						
Scty./Bkpr.	\$5,949	\$71,388	\$6,068	\$72,816	\$6,127	\$73,530	\$6,187	\$74,244						
FT Operators: 1														
2	\$6,412	\$76,944	\$6,540	\$78,483	\$6,604	\$79,252	\$6,668	\$80,022						
*3	\$6,412	\$76,944	\$6,540	\$78,483	\$6,604	\$79,252	\$6,668	\$80,022						
*4	\$6,107	\$73,284	\$6,229	\$74,750	\$6,290	\$75,483	\$6,351	\$76,215						
5	\$5,026	\$60,312	\$5,127	\$61,518	\$5,177	\$62,121	\$5,227	\$62,724						
Seas SA (8 mo)	\$3,660	\$29,279	\$3,660	\$29,279	\$3,660	\$29,279	\$3,660	\$29,279	Presumes 5% ir	crease in S	easonal Wa	iges		
Seas SA (7 mo)	\$2,867	\$20,069	\$2,867	\$20,069	\$2,867	\$20,069	\$2,867	\$20,069						
Seas SA (4 mo)	\$2,867	\$11,467.72	\$2,867	\$11,467.72	\$2,867	\$11,467.7	\$2,867	\$11,467.72						
TOTAL SALARIES	3	\$750,648		\$764,444		\$771,343		\$778,241						
BENEFITS	RATE	F.Y.			RATE	F.Y.								
Health FT (Prem)	\$5.627.25	\$67,527	\$5.627.25	\$67.527	\$5,627.25	\$67,527	\$5,627.25	\$67.527	Prem Only	(2.5% adju	stment (5%,	6 months)		
ASI Admin Fee	\$272.50	\$3,270	\$272.50	\$3,270	\$272.50	\$3,270	\$272.50		Asi Managemer			150/year setup,	spread over	12 mth
Health (Est Pay)		\$23,033		\$23,033		\$23,033			1/3 Max Liability			1,	1	
_ife Ins.	\$9.25	\$1,032	\$9.25	\$1,032	\$9.25	\$1,032	\$9.25	\$1,032						
SDRMA D/V	\$489.00	\$5,868	\$489.00	. ,	\$489.00		\$489.00	. ,	(assumes 2.5%	increase 5	% half vear))		
P.E.R.S.		\$56,482.27		\$57,611.92		\$58,176.7		\$58,741.56	(035011103 2.570	increase, 5	Jo nan year)			
P.E.R.S. 2*		\$16,872.65		\$17,210.10		\$17,378.8		\$17,547.56						
JAL	0.0707	\$57,710	0.0707	\$57,710	0.0707	\$57,710	0.0707	\$57,710	Considerable in	crease in LI/	AL (21-22 a	sset loss and sala	ary increase)	1
OASDI/medicare	0.0765	\$57,425	0.0765		0.0765	\$59,008	0.0765				ις (21-22, α		ary morease)	,
Unemployment	0.062	\$4,774	0.062	\$4,774	0.062	\$4,774	0.062	\$4,774						
		A000 00 /		A000 540				* ~~~ ~~~						
TOTAL BENEFITS		\$293,994		\$296,516		\$297,778		\$299,039						
SALARIES & BEN.		\$1,044,641	abadula:	\$1,060,961		\$1,069,12		\$1,077,280						
WMAD BUDGET W		ent Salary S	crieaule: W	nui step incre		ome employ AR 2022-202		OPERATIONS						
5010 Salaries & Waq	les				\$771,343		\$771,350							
5020 OASDI/Retirem					\$192,273		\$192,273							
					\$105,504		\$105,504							
5030 Gr. Ins./Unemp														

PRELIMINARY BUDGET 2024-2025

ACCT. NO.	CATEGORY	ACTUAL EXPENDED	BUDGET 2023-24	EST. EXPENDED 2023-24	Est Exp vs Budget 2023-24	PROPOSED BUDGET 2024-25	% Change
5010	Salaries & Wages	\$714,808	\$741,874.00	\$727,191.00	-1.98%	\$771,343.00	3.97%
5020	OASDI, Retire.	160,361.41	172,030.62	165,593.44	-3.74%	192,273.57	11.77%
5021	OASDI	53,324.58	57,333.00	55,485.00	-3.22%	59,008.00	2.92%
5022	Retirement	61,561.83	67,610.62	72,595.44	7.37%	75,555.57	11.75%
5023	UAL	45,475.00	47,087.00	37,513.00	-20.33%	57,710.00	22.56%
5020	OASDI, Ret. Other						
5030	Gr. Ins., Unemp.	93,078.72	95,596.00	87,096.00	-8.89%	104,472.00	9.28%
5030	Unemp.	4,887.19	4,774.00	4269	-10.58%	4,774.00	0.00%
5033	Health Insurance Premiums	53,027.23 _	57,609.00	60,234.00	4.56%	67,527.00	17.22%
5034	Health Insurance Admin	\$3,302.50	3,280.00	\$3,090.00	-5.79%	3,270.00	-0.30%
5035	Health Insurance Claims	\$27,848.45	23,033.00	\$13,743.00	-40.33%	23,033.00	0.00%
5036	Life Insurance/Dental/Vision	\$4,013.35	6,900.00	\$5,760.00	-16.52%	5,868.00	-14.96%
Sub-Total	s	\$968,248.22	\$1,009,500.62	\$984,149.44	-2.51%	\$1,068,088.57	5.80%
		+	• .,•••,•••	+	2.0170	+ -,,	5.00%
	<u></u>	·····	• 1,000,000102			+ - , ,	5.00%
5040	Insecticide	153,175.39	150,000.00	150,000.00	0.00%	150,000.00	0.00%
5040	Insecticide	153,175.39	150,000.00	150,000.00	0.00%	150,000.00	0.00%
5040	Insecticide	153,175.39	150,000.00	150,000.00	0.00%	150,000.00	0.00%
5040 5050	Insecticide Clothing (Uniform and Laundry)	153,175.39 3,496.53	150,000.00 3,875.00	150,000.00 3,432.00	0.00%	150,000.00 3,875.00	0.00%
5040 5050	Insecticide Clothing (Uniform and Laundry)	153,175.39 3,496.53	150,000.00 3,875.00	150,000.00 3,432.00	0.00%	150,000.00 3,875.00	0.00%
5040 5050 5060 5090	Insecticide Clothing (Uniform and Laundry) Communications Household	153,175.39 3,496.53 7,869.09 617.24	150,000.00 3,875.00 8,925.00 500.00	150,000.00 3,432.00 7,897.00 582.00	0.00% -11.43% -11.52% 16.40%	150,000.00 3,875.00 8,925.00 500.00	0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5100	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance	153,175.39 3,496.53 7,869.09 617.24 65,221.20	150,000.00 3,875.00 8,925.00 500.00 74,536.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00	0.00% -11.43% -11.52% 16.40% -6.97%	150,000.00 3,875.00 8,925.00 500.00 74,536.00	0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5100 5101	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance Gen. Liab. Auto.	153,175.39 3,496.53 7,869.09 617.24 65,221.20 35,993.15	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00 40,664.00	0.00% -11.43% -11.52% 16.40% -6.97% -0.48%	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00	0.00% 0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5100 5101 5102	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance Gen. Liab. Auto. Aircraft	153,175.39 3,496.53 7,869.09 617.24 65,221.20 35,993.15 11,282.00	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00 40,664.00 11,500.00	0.00% -11.43% -11.52% 16.40% -6.97% -0.48% 0.00%	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5100 5101 5102 5103	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance Gen. Liab. Auto. Aircraft Compensation	153,175.39 3,496.53 7,869.09 617.24 65,221.20 35,993.15 11,282.00 17,946.05	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00 40,664.00 11,500.00 17,178.00	0.00% -11.43% -11.52% 16.40% -6.97% -0.48% 0.00% -18.87%	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5100 5101 5102	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance Gen. Liab. Auto. Aircraft	153,175.39 3,496.53 7,869.09 617.24 65,221.20 35,993.15 11,282.00	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00 40,664.00 11,500.00	0.00% -11.43% -11.52% 16.40% -6.97% -0.48% 0.00%	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5100 5101 5102 5103 5104	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance Gen. Liab. Auto. Aircraft Compensation Deductibles	153,175.39 3,496.53 7,869.09 617.24 65,221.20 35,993.15 11,282.00 17,946.05 0.00	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00 1,000.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00 40,664.00 11,500.00 17,178.00 0.00	0.00% -11.43% -11.52% 16.40% -6.97% -0.48% 0.00% -18.87% -100.00%	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00 1,000.00	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5100 5101 5102 5103 5104 5120	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance Gen. Liab. Auto. Aircraft Compensation Deductibles Equip. Maint.	153,175.39 3,496.53 7,869.09 617.24 65,221.20 35,993.15 11,282.00 17,946.05 0.00 55,834.07	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00 1,000.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00 40,664.00 11,500.00 17,178.00 0.00 82,325.00	0.00% -11.43% -11.52% 16.40% -6.97% -0.48% 0.00% -18.87% -100.00% 37.78%	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00 1,000.00 61,250.00	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%
5040 5050 5060 5090 5090 5100 5101 5102 5103 5104	Insecticide Clothing (Uniform and Laundry) Communications Household Insurance Gen. Liab. Auto. Aircraft Compensation Deductibles	153,175.39 3,496.53 7,869.09 617.24 65,221.20 35,993.15 11,282.00 17,946.05 0.00	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00 1,000.00	150,000.00 3,432.00 7,897.00 582.00 69,342.00 40,664.00 11,500.00 17,178.00 0.00	0.00% -11.43% -11.52% 16.40% -6.97% -0.48% 0.00% -18.87% -100.00%	150,000.00 3,875.00 8,925.00 500.00 74,536.00 40,862.00 11,500.00 21,174.00 1,000.00	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%

5123	Shop Exp.	1,360.64	300.00	2,450.00	716.67%	300.00	0.00%
5123	Aviation Fuel	7,387.79	10,450.00	6,483.00	-37.96%	10,450.00	0.00%
5125	Aviation Parts, Rep	7,370.41	9,000.00	33,220.00	269.11%	10,000.00	11.11%
0120		1,010.11	0,000.00	00,220.00	200.1170	10,000.00	11.1170
ACCT. NO.	CATEGORY	EXPENDED 2022-23	BUDGET 2023-24	EST. EXPENDED 2023-24	Est Exp vs Budget 2023-24	PROPOSED BUDGET 2024-25	% Change
5130	Bldg. & Gr. Maint	5,172.59	4,230.00	6,657.00	57.38%	5,000.00	18.20%
5440		0.00	4 000 00	1 0 4 0 0 0	04.00%	4 000 00	
5140	Lab Expenses	0.00	1,000.00	1,246.00	24.60%	1,000.00	0.00%
5150	Membership, Dues	17,131.00	17,700.00	18,350.00	3.67%	18,395.00	3.93%
0100	Membership, Dues	17,131.00	17,700.00	10,000.00	5.0770	10,333.00	3.93%
5170	Office Expense	5,132.58	3,065.00	3,086.00	0.69%	4,205.00	37.19%
	I	,		,		,	
5180	Professional Exp.	22,350.44	22,000.00	23,452.00	6.60%	25,000.00	13.64%
5200	Equip. Rentals	0.00	1,000.00	0.00	-100.00%	1,000.00	0.00%
	o	0.00		100.00			
5220	Small Tools	0.00	300.00	432.00	44.00%	300.00	0.00%
5230	Dist. Spec. Exp.	63,786.73	63,350.00	60,184.00	-5.00%	62,696.00	-1.03%
				,		,	
5231	Misc.	10,840.15	5,550.00	5,245.00	-5.50%	4,050.00	-27.03%
5232	Field Expenses	3,562.70	2,500.00	2,500.00	0.00%	2,500.00	0.00%
5233	Research	36.60	1,500.00	22.00	-98.53%	1,500.00	0.00%
5234	Surveillance	20,028.97	21,000.00	21,000.00	0.00%	21,000.00	0.00%
5235	Public Education	372.40	2,500.00	22.00	-99.12%	1,600.00	-36.00%
5236	Aerial Contract	22,779.00	23,100.00	24,263.00	5.03%	24,276.00	5.09%
5237	Digital Field Data Licensing	6,166.91	7,200.00	7,132.00	-0.94%	7,770.00	7.92%
5050	Transmission		00 400 00	40,440,00	04.000/	00 400 00	
5250	Transportation	16,351.54	23,400.00	18,410.00	-21.32%	23,400.00	0.00%
5251	Trustees	4,700.00	8,000.00	5,000.00	-37.50%	8,000.00	0.00%

5252	Meals, Rooms	11,651.54	15,400.00	13,410.00	-12.92%	15,400.00	0.00%
5000		40 000 74	40.000.00	40.070.00	25 00%	C C C O O O	
5260	Utilities	19,632.71	18,000.00	13,376.00	-25.69%	6,650.00	-63.06%
Sub-totals	•	\$435,771.11	\$451,631.00	\$458,771.00	4 50%	\$446,732.00	
Sub-lotai	5	\$455,771.11	\$451,051.00	\$450,771.00	1.58%	\$440,732.00	-1.08%
					Est Exp vs Budget	PROPOSED	
ACCT.	CATEGORY	EXPENDED	BUDGET	EXPENDED	2023-24	BUDGET	% Change
NO.		2022-23	2023-24	2023-24		2024-25	
5340	Fees & Assess.	154.12	3,500.00	3,500.00	0.00%	3,500.00	0.00%
5360	Bldg. & Gr. Improv.	175,799.00	0.00	0.00	#DIV/0!	0.00	#DIV/0!
5370	Equipment	10,151.63	130,000.00	194,238.76	49.41%	140,000.00	7.69%
5371	Office	5,148.06	0.00	4,750.00		0.00	
5372	Auto	0.00	30,000.00	112,673.76	275.58%	40,000.00	
5373	Aircraft	0.00		76,815.00	Not Budgeted		
5374	Shop	0.00	(00.000.00	0.00	0.00%	400.000.00	
5375	Field	5,003.57	100,000.00	0.00	0.00%	100,000.00	0.00%
5380	Retiree Pass Through		0.00	0.00		0.00	
5390	Long-Term Debt	132,456.14	132,456.14	132,456.15	0.00%	132,456.14	0.00%
		102,100.14	102,100.14	102,100.10	0.0070	102,100.14	0.0070
		0					
		0					
		0					
Sub-totals	S	318,560.89	265,956.14	330,194.91	24.15%	275,956.14	3.76%
							011 0 /0

Budget Totals	\$1,722,580.22	\$1,727,087.76	\$ 1,773,115.35	2.67%	\$1,790,776.71	3.69%
		\$1,461,131.62			Budget Less Cap \$1,514,820.57	3.67%

ANTICIPATED REVENUES:		Last Year	This Year	
	Cash on Hand - June 30	\$3,549,249.35	3,683,390.00	
	Taxes	\$1,163,876.00	1,163,876	
	Assessment	\$ 660,680.00	660,680.00	
	Other Income	\$ 60,000.00	60,000	
	Interest	\$ 20,000.00	20,000	
	District Deposits	\$ 2,700.00	2,700	
	TOTAL	5,456,505	5,590,646	
DISBUR	SEMENTS:	1 707 000	4 700 776 74	0.00%
	Budget	1,727,088	1,790,776.71	3.69%
	Operating Reserve (3105.2)	958,253_	990,466	3.36%
*Retro	Infrastructure Equipment Reserve	1,506,000	1,024,338	-31.98%
Adjust	Aircraft Eng. Overhaul Reserve (3105.3)*	55,000	55,000	0.00%
	Medical Self-fund Reserve (3105.6)	136,595	136,595	0.00%
	Pension Unfunded Accrued Liability Reserve (3105.7)	663,861	928,393	39.85%
	Aircraft Replacement Reserve (3105.4)	250,000	500,000	100.00%

Contingency Reserve (3105.5)	159,709			165,077.67	3.36%
		\$3,729,418	Est Total Reserves (21-22)		\$3,799,869
* Capital Reserves					Percent Change
TOTAL	5,456,505			5,590,646	i

Manager's Report on the Budget

Add (s)					
No. ioine juice ioine juice<	ACOT		PROPOSED	0/ Oh	
No. Signed Strapp The Strapp The Strapp Signed Strapp		CATEGORY		% Change	Managor's Donort on Budget
Note	NO.		2024-25		manager's keptor on budget
Note	5010	Salaries & Wages	\$771 343 00	3 97%	Pine Jaconsen V2 22 (2014). Personal Adjustment
1000 10000 1000	0010	Calance a Magee	* , *	0.0170	
Soli Model 590.	5020	OASDI, Retire.	192,273.57	11.77%	
Solitowie interference Name <	5021	OASDI			
SDD UA STATUS STATUS <t< td=""><td>5022</td><td>Retirement</td><td>75,555.57</td><td></td><td>This category was underbudgeted for FY 23-24, percentage miscalculation.</td></t<>	5022	Retirement	75,555.57		This category was underbudgeted for FY 23-24, percentage miscalculation.
Biol OKD, Rad, Statur, S	5023	UAL	57,710.00	22.56%	
Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution	5020	OASDI, Ret. Other			
Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution Solution					
Sign Section Sign Section<	5030	Gr. Ins., Unemp.	104,472.00	9.28%	W05 UCLA, = Hemilar (25% adjustment (5%, o months), adjusto- kasi kalangament (sourempinn), sozau, + (Estimated Claims, SAI Formula, at 11 deductibles (20CVC)PA Monthly (500)
Note: Note: 2.200 3.200 Contraction for the second	5030	Unemp.		0.00%	
Notition Notition 22.000 1000000000000000000000000000000000000				17.22%	Current Premium, 2.5% increase across year (5% half year), substantial increase in 2024
Side Interaction (Second Second S				-0.30%	Current Rate plus 5%
Biol Closed biol <thclosed biol<="" th=""> <thcl< td=""><td></td><td></td><td></td><td></td><td></td></thcl<></thclosed>					
Note Note Note State Okting (Inform and Landy) 1950 Note 19		Life Insurance/Dental/Vision			
Onlyng (Inform and Launch) Suffer (Inform and Launch) <th< td=""><td>Sub-Totals</td><td></td><td>\$1,068,088.57</td><td>5.80%</td><td>Total Salaries: 5.8%, Assumes 3% COLA, Jump in Insurance Premiums and UAL.</td></th<>	Sub-Totals		\$1,068,088.57	5.80%	Total Salaries: 5.8%, Assumes 3% COLA, Jump in Insurance Premiums and UAL.
Onlyng (Inform and Launch) Suffer (Inform and Launch) <th< td=""><td>50.40</td><td></td><td></td><td></td><td></td></th<>	50.40				
Ommunications Busine is a biology of the state of the st	5040	Insecticide	150,000.00	0.00%	
Ommunications Busine is a biology of the state of the st	5050	Clothing (Liniform and Laundry)	3 875 00	0.00%	Inform and Jan/Zoud San (as (200)/arth) (200)/us (Inthing maintum and (210)). (25 25 Lunch) Excended Patente Relation for 4 2 V
Notes information Notes information Notes information Notes information Notes information 500 Hoursaid 5000 Hoursaid Formation and Hoursaid Hour	3030	choning (children and Laulidry)	3,675.00	0.00%	umiumi anu maku ruwei service (assumu), assutuly, Looning reimpursement (atsu), (as assweek), <u>Expected Contract Price Preze for 1-2 Teals</u>
Notes information Notes information Notes information Notes information Notes information 500 Hoursaid 5000 Hoursaid Formation and Hoursaid Hour	5060	Communications	8,925.00	0.00%	Goople April 5432/Year) Unlimited Phones with Holsont (Estimated \$35/month +estimated \$3/month average for calls \$38/month X7 for 12 months ¥2 for 8 months ¥1 for 4 months \$40591
9000 Post of Marcial			0,020.00	0.0070	Website Reg/Porting: \$25/Year, AT and T Office Phone (\$75/mth, \$900/yr), Uverse (\$35/mth, \$420/yr), Website Development (\$200), Verizon WI-fi (40\$/month, 12 months, \$480), Website Hosting \$2400
Store FROM Store	5000	Household	500.00	0.000/	63% increase, addition of year-round phones with data.
5101 Orn. Link. Auto. 4982.00 0.000 Formation 11.000.00 0.000 Formation 11.000.00 0.000 Formation 11.000.00 Formation Fo	3090	Household	500.00	0.00%	Botteed Water (\$50), Lieaning Supplies (\$150), Paper Products (\$100), Various (\$200)
5101 Orn. Link. Auto. 4982.00 0.000 Formation 11.000.00 0.000 Formation 11.000.00 0.000 Formation 11.000.00 Formation Fo	5100	Insurance	74 536 00	0.00%	Langence in Dans I shills
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5220 Small Tools 300.00 0.00% 5230 Dist. Spec. Exp. 63,596.00 0.33% 5231 Misc. 4,050.00 -27.03% Standard Expenses (\$100), Hangar Lease, \$41000, Discontinued 2024, CE Attendance 9 (X2) (\$10), Sales Tax, City of Firebaugh Backflow Device Fee (\$36), Backflow Testing (\$165), AG Expo (\$80), . Misc Food (\$150), Drone Pilot Exams/Training (\$500) 5232 Field Expenses 2,500.00 0.00% Standard Expense sease, additional drone training and exams, CDPH Cert Increase,	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5150 5170	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense	33,500.00 7,000.00 300.00 10,450.00 10,000.00 BUDGET 2024-25 5,000.00 1,000.00 18,395.00 4,205.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change 18.20% 0.00% 3.93% 37.19%	(§§5.60[callon) 5000 Gal. \$1000 OllIncreased cods for regains and oil change.Increased cods for regains and pather.Increased cods for regains and pather.<
5220 Small Tools 300.00 0.00% 5230 Dist. Spec. Exp. 63,596.00 0.39% 5231 Misc. 4,050.00 -27.03% 5232 Field Expenses 2,500.00 0.00%	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5150 5170	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense	33,500.00 7,000.00 300.00 10,450.00 10,000.00 BUDGET 2024-25 5,000.00 1,000.00 18,395.00 4,205.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change 18.20% 0.00% 3.93% 37.19%	(§§5.60[callon) 5000 Gal. \$1000 OllIncreased cods for regains and oil change.Increased cods for regains and pather.Increased cods for regains and pather.<
5230 Dist. Spec. Exp. 63,596.00 0.39% 5231 Misc. 4,050.00 -27.03% Supervise (\$100), Hangar Leases (\$100), Cert Test (\$125), Flags (\$100), CPH Cert (\$190 x8: \$1520), GASB 68 (\$700). 5232 Field Expenses 2,500.00 0.00% Standard Expenses less Hangar Leases, e\$4400, Discontinued 2024, CE Attendance 9 (X2) (\$8'10), Sales Tax, City of Firebaugh Backflow Device Fee (\$36), Backflow Testing (\$165), AG Expo (\$80), Misc Food (\$150), Drone Pilot Exams/Training (\$500) 5232 Field Expenses 2,500.00 0.00% Standard	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5150 5150 5170 5180	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp.	33,500.00 7,000.00 300.00 10,450.00 10,450.00 10,000.00 BUDGET 2024-25 5,000.00 18,395.00 18,395.00 4,205.00 25,000.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change 18.20% 0.00% 3.93% 37.19% 13.64%	(§§5.60[callon) 5000 Gal. \$1000 OllIncreased cods for regains and oil change.Increased cods for regains and pather.Increased cods for regains and pather.<
5231 Misc. 4,050.00 Emp. Award (\$100), Appreciation Lunch (\$350), durg test (\$300), CDPH Cert (\$190) x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600), Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600), Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600), Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600, Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600, Dispection Lunch (\$150), Dispectin Lunch (\$150), Dispection Lunch (\$150), Dispection Lunch (\$150)	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5150 5170 5180 5200	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp. Equip. Rentals	33,500.00 7,000.00 300.00 10,450.00 10,000.00 8UDGET 2024-25 5,000.00 1,000.00 18,395.00 4,205.00 25,000.00 1,000.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change 18.20% 0.00% 3.93% 37.19% 13.64%	(§§5.60[callon) 5000 Gal. \$1000 OllIncreased cods for regains and oil change.Increased cods for regains and pather.Increased cods for regains and pather.<
5231 Misc. 4,050.00 Emp. Award (\$100), Appreciation Lunch (\$350), durg test (\$300), CDPH Cert (\$190) x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600), Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600), Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600), Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600, Dispection Lunch (\$350), durg test (\$300), CDPH Cert (\$100 x6; \$1520), GASB 68 (\$700), SJAPCB Permits (\$100), Hangar Laese (\$1600, Dispection Lunch (\$150), Dispectin Lunch (\$150), Dispection Lunch (\$150), Dispection Lunch (\$150)	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5150 5170 5180 5200	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp. Equip. Rentals	33,500.00 7,000.00 300.00 10,450.00 10,000.00 8UDGET 2024-25 5,000.00 1,000.00 18,395.00 4,205.00 25,000.00 1,000.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change 18.20% 18.20% 3.93% 37.19% 13.64% 0.00%	(§§5.60[callon) 5000 Gal. \$1000 OllIncreased cods for regains and oil change.Increased cods for regains and pather.Increased cods for regains and pather.<
5231 MISC. 4,USU.00 -27.03% Standard Expenses less Hangar Lease, additional drone training and exams, CDPH Cert Increase. 5232 Field Expenses 2,500.00 0.00% Standard	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5140 5150 5170 5180 5220	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp. Equip. Rentals Small Tools	33,500.00 7,000.00 300.00 10,450.00 10,450.00 10,000.00 BUDGET 2024-25 5,000.00 1,000.00 18,395.00 4,205.00 25,000.00 1,000.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change % Change 18.20% 0.00% 3.93% 37.19% 13.64% 0.00%	(§§5.60[callon) 5000 Gal. \$1000 OllIncreased cods for regains and oil change.Increased cods for regains and pather.Increased cods for regains and pather.<
5232 Field Expenses 2,500.00 0.00% Standard	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5140 5150 5170 5180 5220	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp. Equip. Rentals Small Tools	33,500.00 7,000.00 300.00 10,450.00 10,450.00 10,000.00 BUDGET 2024-25 5,000.00 1,000.00 18,395.00 4,205.00 25,000.00 1,000.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change % Change 18.20% 0.00% 3.93% 37.19% 13.64% 0.00%	right 3 production 3000 call, strong 0.1 Image 1.1
	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5150 5170 5180 5220 5220 5230	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bidg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp. Equip. Rentals Small Tools Dist. Spec. Exp.	33,500.00 7,000.00 300.00 10,450.00 10,450.00 10,000.00 ENDGET 2024-25 5,000.00 11,000.00 18,395.00 25,000.00 25,000.00 1,000.00 300.00 63,596.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change % Change 18.20% 0.00% 3.93% 37.19% 13.64% 0.00% 0.00% 0.39%	(q86 500 claim) 500 claim 100 0 claim 200 0 claim 500 0
Coco coco Coco Coco Coco Coco Coco Coco	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5150 5170 5180 5220 5220 5220 5230 5231	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Fuel CATEGORY CATEGORY Bldg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp. Equip. Rentals Small Tools Dist. Spec. Exp. Misc.	33,500.00 7,000.00 300.00 10,450.00 10,450.00 10,450.00 5,000.00 2024-25 5,000.00 1,000.00 4,205.00 25,000.00 300.00 63,596.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change % Change 18.20% 0.00% 3.93% 37.19% 13.64% 0.00% 0.00% 0.39% -27.03%	(q88 500 duil 1 st00 du
	5121 5122 5123 5124 5125 ACCT. NO. 5130 5140 5140 5150 5170 5180 5200 5220 5220 5230 5231 5232	Gas Parts, Repairs Shop Exp. Aviation Fuel Aviation Parts, Rep CATEGORY Bidg. & Gr. Maint Lab Expenses Membership, Dues Office Expense Professional Exp. Equip. Rentals Small Tools Dist. Spec. Exp. Misc. Field Expenses	33,500.00 7,000.00 300.00 10,450.00 10,450.00 10,000.00 2024-25 5,000.00 1,000.00 1,000.00 25,000.00 1,000.00 300.00 63,596.00 2,500.00	0.00% 7.69% 0.00% 0.00% 11.11% % Change % Change 18.20% 0.00% 3.93% 37.19% 13.64% 0.00% 0.39% -27.03% 0.00%	(g8.5 stock) out Gal. 1 stool Out Gal. Stool Out G

5234	Surveillance	21,000.00	0.00%	500 Mosq Pool \$22(pool (\$11000), Dry Ice (164/Week, 120lb, 1.22lb, 35 weeks: \$5800), Batteries (\$300/Yr), RNA Cards (25, \$200/yr) New Traps/Aegypti Supplies (\$3700) New Dry Ice Vendor. Same Cost for New		
5235	Public Education	2,500.00	0.00%	Dour ways russ szcipion (sintou), in the runners, russ, russ, russ, soud), batteries (sour), russ tation (cs. source) russ russ, source), batteries (source), russ russ, source), batteries (source), russ russ, r	outreach events	
5236	Aerial Contract	24,276.00	5.09%	\$346/Month Airplane Management (\$4152)ven), \$346/day+ \$174/tach hour, operations (\$0 Days, \$5 Engine Hours), <u>contract Increase</u>	out cuch overies.	
5237	Digital Field Data Licensing	7,770.00	7.92%	Field Seeker Core and ULV Licenses (\$4370), ESRI Desktop (\$400), Tableau (\$600(year), ESRI Donne License (\$24700), FieldSeeker per user cost increase.		
	5 5					
5250	Transportation	23,400.00	0.00%			
5251	Trustees	8,000.00	0.00%			
5252	Meals, Rooms	15,400.00	0.00%	(3 MVCAC @ 945: \$2845), (2 AMCA @ 2030: \$4060), (3 MVAC Quarterly @ 600: \$1800), (1 AMCA Washington @ \$2000), (1 SOVE @ 2400, \$2400), (1 CSDA @ \$1295) Misc Meals/travel (\$1000)		
5260	Utilities	6,650.00	-63.06%	\$120/mth water/sewer, PG and E (\$600/mth Nov-March, \$350/mth April-October, \$4250/Year) , Offset from Solar Project, Estimated Use		
Sub-totals		\$447,632.00	-0.89%	Total Operations: A decrease in total operations costs despite increased contract costs acorss the board. This is primarily driven by lowered expected utility costs from the solar project.		
		PROPOSES				
1007		PROPOSED				
ACCT. NO.	CATEGORY	BUDGET 2024-25	% Change	Rationale/Manager's Report		
NO.		2024-25				
5340	Fees & Assess.	3,500.00	0.000/			
5340	Fees & Assess.	3,500.00	0.00%	Fresno County Fee for Tax Collection		
5360	Bldg. & Gr. Improv.	0.00	#DIV/0!	No planed improvements		
0000	Blag. a Gl. Impiov.	0.00	#010/0:	No patiete improvements		
5370	Equipment	140,000.00	7.69%	Carryover for Spray Drone and an additional vehicle		
5371	Office	0.00				
5372	Auto	40,000.00		Assumes new truck for this FY.		
5373	Aircraft					
5374	Shop					
5375	Field	100,000.00	0.00%	Spray Drone, Drone Equipment, Increased amount for newer, higher capacity drone.		
5380	Retiree Pass Through	0.00				
5390	Long-Term Debt	132,456.14	0.00%	Payments complete by end of FY 24-25		
		_				
Cub totals		275 056 44				
Sub-totals		275,956.14	3.76%			
				A 3.7% increase in total budget. Increased Salaries and Benefits due to rising healthcare premiums and pension costs. Despite increased contract prices across operations, there is a slight decrease in total operations budget due to solar project saving on utilities costs.		
Budget Totals		\$1,791,676.71	3.74%	Despite increased contract prices across operations, there is a slight decrease in total operations budget due to solar project saving on utilities costs. Cap Outlay also increased due to fleet replacement.		
			3.14%			
		Budget Less Cap	`			
		\$1,515,720.57	3.74%			
		+1,010,720.07	5.74%			

Annual Res	serves Report (Policy 3105.6)						
ANTICIPAT	ED REVENUES:	Last Year			This Year		
	Cash on Hand - June 30	\$3,549,249.35			3,683,390.00		Cash On Hand= (June 30 Balance, Prev Year Less (Accounts Payable + Credit Card, June 30) + Estimated Income (Jul-Mar +Est Income, Schedule of Levies Current Fiscal)- Estimated Expenditures (Projected Expend Total)
	Taxes	\$1,163,876.00			1,163,876		Estimate from Schedule of Levies (Current Fiscal, Time of Prep)
	Assessment	\$ 660,680.00			660,680.00		Estimate from SCI Report (Current Fiscal), Taking full 3% increase.
	Other Income	\$ 60,000.00			60,000		
	Interest	\$ 20,000.00			20,000		Based on Current Fiscal Year
	District Deposits	\$ 2,700.00			2,700		Based on Current Fiscal Year
	TOTAL	5,456,505			5,590,646		
DISBURSE							Annual Reserves Report (Policy 3105.6)
5.0501.05	Budget	1,727,088			1,790,776.71	3.69%	
	Operating Reserve (3105.2)	958,253			990,466		60% of Budget (Less Cap Expend: Cap Categories and Building/Ground Improv), Sufficient Funds in this Category
*Retro	Infrastructure Equipment Reserve	1,506,000			1,024,338		Replace/Maintain Infrastructure: Should Cover 1-5 years Cap Expenses (Biological Control Station Expansion Project), Sufficient funds.
Adjust	Aircraft Eng. Overhaul Reserve (3105.3)*	55,000			55,000	0.00%	55000, Consider increase based on engine overhaul estimate
	Medical Self-fund Reserve (3105.6)	136,595			136,595	0.00%	Total Cost of One Year's Health Plan Payments (Max Liability), Sufficient Funds
	Pension Unfunded Accrued Liability Reserve (3105.7)	663,861			928,393	39.85%	Total UAL for both Plans, as of 2021 Valuation, Sufficient Funds (Singficant UAL increase)
	Aircraft Replacement Reserve (3105.4)	250,000			500,000	100.00%	Aircraft Hull/Emergency Equip. (100,000-250,000), Sufficient Funds in this Category (Increased due to cost of replacement aircraft)
	Contingency Reserve (3105.5)	159,709			165,077.67	3.36%	10% of Budget (Less Cap Expend), Sufficient Funds in this Category
			\$3,729,418	t Total Reserves (21-2	22)	\$3,799,869	Est Total Reserves (23-24)
	* Capital Reserves					Percent Change	1.889080488
	TOTAL	5,456,505			5,590,646		
							1.9% increase in Total Reserves (no benefit assessment increase)