



JULY 1, 2024

SOLANO COUNTY MOSQUITO ABATEMENT DISTRICT

Fiscal Year 2024-2025 Budget Committee Proposal



Solano County Mosquito Abatement District
Fiscal Year 2024-2025 Budget Committee Proposal

2024-2025 Fiscal Year Committee Members

Vallejo Trustee Daniel Glaze

Fairfield Trustee Paul Wade

Benicia Trustee Mike White

Prepared by General Manager Miguel Cardenas

July 2024

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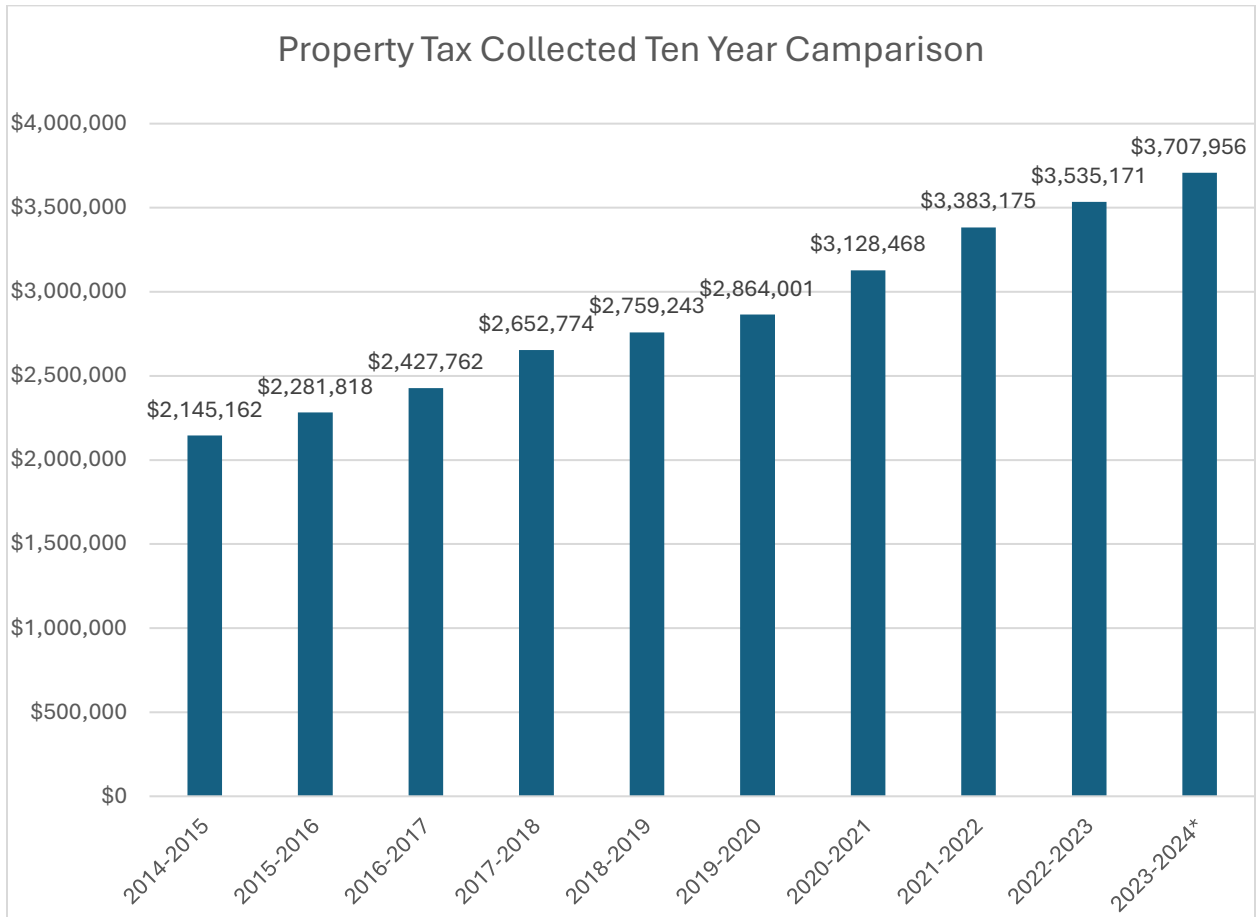
10 Year Income and Expenses

Property Tax Collections of the Past Ten Year Comparison

10 Year Income (Including RDA monies) Property Tax Income			
Year	Amount Collected	Change From Year to Year	% Change From Year to Year
2014-2015	\$2,145,162		
2015-2016	\$2,281,818	\$136,656	6.37%
2016-2017	\$2,427,762	\$145,944	6.40%
2017-2018	\$2,652,774	\$225,012	9.27%
2018-2019	\$2,759,243	\$106,469	4.01%
2019-2020	\$2,864,001	\$104,758	3.80%
2020-2021	\$3,128,468	\$264,467	9.23%
2021-2022	\$3,383,175	\$254,707	8.14%
2022-2023	\$3,535,171	\$151,996	4.49%
2023-2024*	\$3,707,956	\$172,785	4.89%**

County projections

Ten year average change is 6.29%

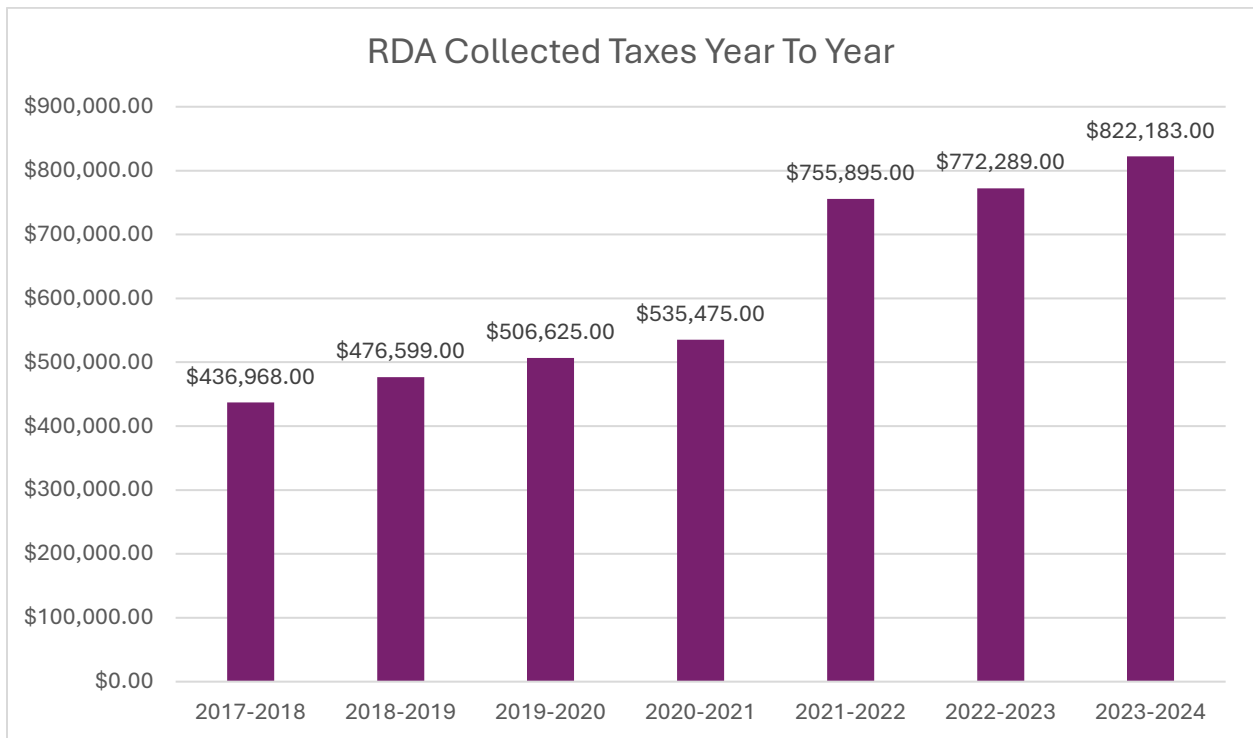


RDA and Non-Redevelopment Monies Comparison

RDA Monies

FY	Taxes Collected	Change Year to Year	Percentage Change
2017-2018	\$436,968.00		
2018-2019	\$476,599.00	\$39,631.00	8.32%
2019-2020	\$506,625.00	\$30,026.00	5.93%
2020-2021	\$535,475.00	\$28,850.00	5.39%
2021-2022	\$755,895.00	\$220,420.00	29.16%
2022-2023	\$772,289.00	\$16,394.00	2.12%
2023-2024	\$822,183.00	\$49,894.00	6.07%*

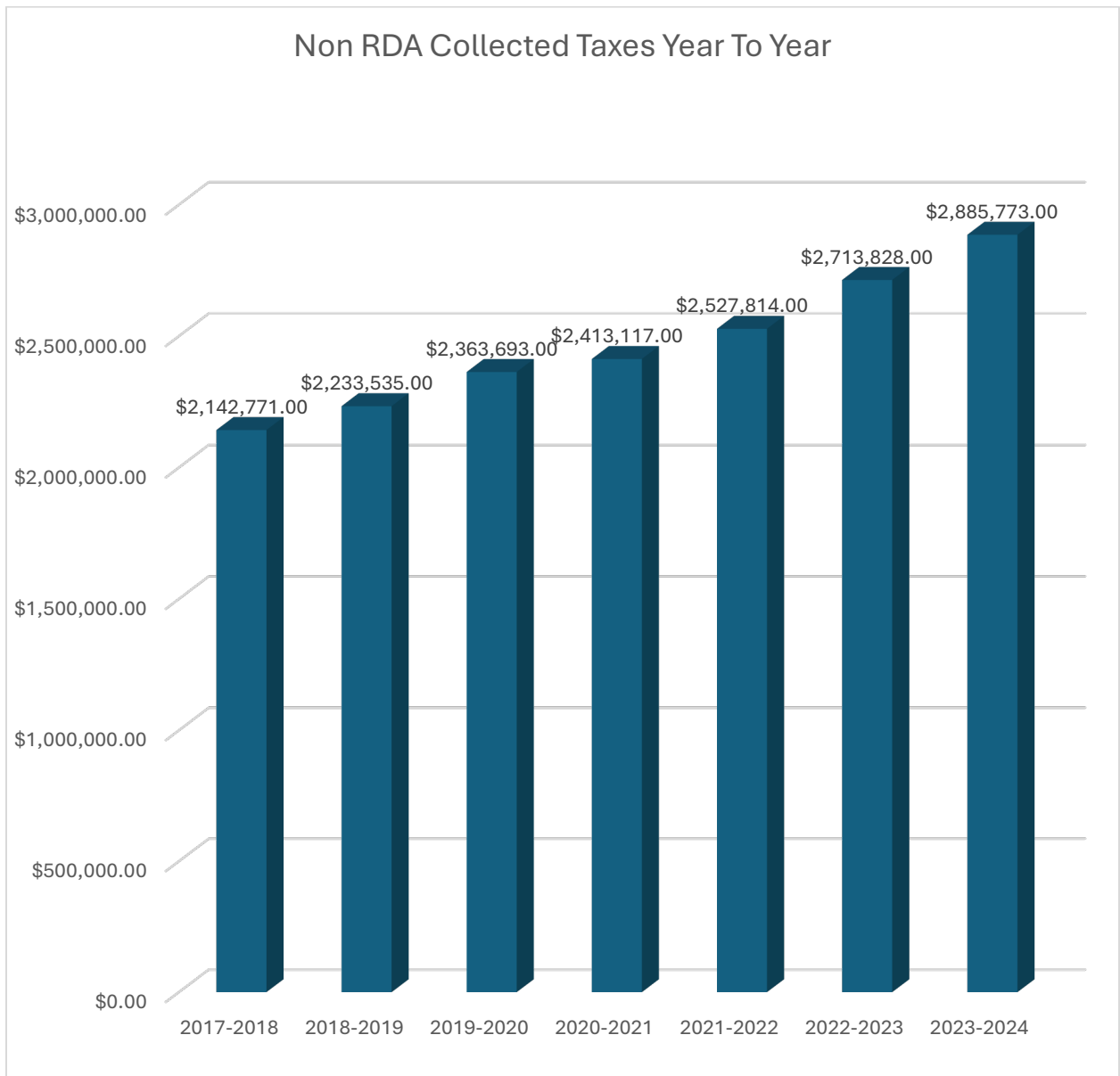
Seven year average change is 9.5%



Non-RDA Monies

FY	Taxes Collected	Change Year to Year	Percentage Change
2017-2018	\$2,142,771.00		
2018-2019	\$2,233,535.00	\$90,764.00	4.06%
2019-2020	\$2,363,693.00	\$130,158.00	5.51%
2020-2021	\$2,413,117.00	\$49,424.00	2.05%
2021-2022	\$2,527,814.00	\$114,697.00	4.54%
2022-2023	\$2,713,828.00	\$186,014.00	6.85%
2023-2024	\$2,885,773.00	\$171,945.00	5.96%*

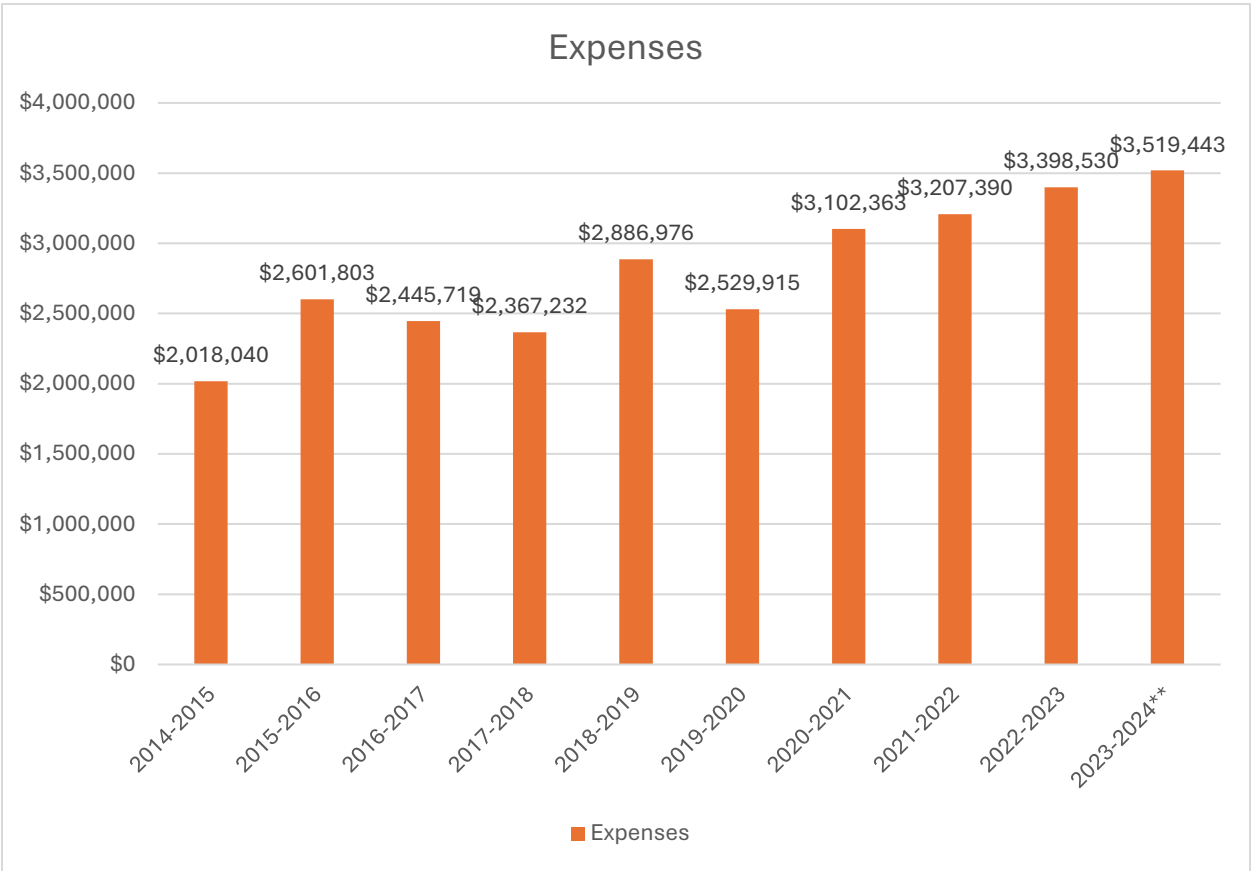
10-year average change is 4.83%



Expenses Ten Year Comparison

Expenses Ten Year Comparison	
Year	Expenses
2014-2015	\$2,018,040
2015-2016	\$2,601,803
2016-2017	\$2,445,719
2017-2018	\$2,367,232
2018-2019	\$2,886,976
2019-2020	\$2,529,915
2020-2021	\$3,102,363
2021-2022	\$3,207,390
2022-2023	\$3,398,530
2023-2024**	\$3,519,443**

Note figures representative of date 6/7/2024. One month of operation cost pending. True figures will be available 8/2024



Total Income and Expenses (includes interest, rental property etc.)			
Year	Income	Expenses	Carryover
2014-2015	\$2,266,098	\$2,018,040	\$248,058
2015-2016	\$2,318,048	\$2,601,803	\$283,755
2016-2017	\$2,475,868	\$2,445,719	\$30,149
2017-2018	\$2,720,618	\$2,367,232	\$353,386
2018-2019	\$2,870,107	\$2,886,976	16,869
2019-2020	\$2,990,943	\$2,529,915	\$461,028
2020-2021	\$3,173,613	\$3,102,363	\$71,250
2021-2022	\$3,413,662	\$3,207,390	\$206,272
2022-2023	\$3,665,189	\$3,398,530	\$266,659
2023-2024**	\$3,722,215	\$3,519,443	\$202,772

Note figures representative of date 6/7/2024. One month of operation cost pending. True figures will be available 8/2024

Solano County Mosquito Abatement
 Fiscal Year 2024-2025 Projected Revenue

Secured	\$2,658,193
Unitary	\$63,737
Unsecured	\$86,058
Homeowners	\$19,990
Supplemental	\$57,795
RDA Pass-Through	\$432,429
RDA Residual	\$389,754
<u>Total</u>	<u>\$3,707,956</u>
Rental Income	\$10,200
Interest Income	\$60,600
<u>Total</u>	<u>\$3,778,756</u>

Note: These estimates are subject to change; allocation of property taxes are based on adjusted charges

FINAL PROPERTY TAX PROJECTION FOR FY 2023/24 **Summary of Assumptions Used in the Calculation**

- 1.) Secured Roll & Homeowners Exemption
 - >The value for secured roll was based on the ADJUSTED NET VALUE (AV-AVI_10-04-2023) per secured original extension
 - >The value for secured homeowner exemption was based on AV-AVI_10-04-2023 net of corrections
 - > The allowance for corrections was estimated at 0.25%
- 2.) Unsecured Roll & Homeowners Exemption
 - >The total value was based on lien date value per AV-AVI_10-04-2023
 - >The allowance for delinquencies was estimated at 2%
- 3.) The FY **2023/24** AB 8 factors used to allocate the tax revenues to taxing agencies
- 4.) Redevelopment Takeaway
 - >The calculation for secured and unsecured rolls based on FY 2023/24 AV-AVI_10-04-2023 net of corrections
- 5.) Supplemental tax was based on the assumption that General Fund's share is **\$2,500,000** of the entire apportionment
- 6.) Unitary Roll was based on FY 2023/24 AV-AVI_10-04-2023 (secured original extension)
- 7.) Aircraft was based on AV-AVI_10-04-2023
- 8.) Vehicle License Fee (VLF) adjustment from ERAF - *Actual for FY 2023/24*
- 9.) RDA Pass-thru is net of **\$3.0 Million** 1% tax increment for the Genentech impound account

Note: These estimates are subject to change; allocation of property taxes are based on adjusted charges

FINAL PROPERTY TAX PROJECTION FOR FY 2023/24

FUND NO.	SECURED	UNITARY	TOTAL		HOMEOWNERS	SUPPLEMENTAL	AIRCRAFT	TOTAL TAXES		PASS-THRU	RES. BALANCE	TOTAL PROPERTY TAXES	VLF ADJUSTMENT	ADJUSTED PROPERTY TAX PROJECTION
			SECURED	UNSECURED				TAXES	TAXES					
BENICIA UNIF SCHL DIST M & O	FD 601	17,356,424	357,205	17,713,629	98,562	214,263		18,743,138			18,743,138			18,743,138
DIXON UNIF SCHL DIST M & O	FD 602	10,700,798	285,296	10,986,094	65,803	163,730	83	11,664,429	116,641		1,014,958	12,796,028		12,796,028
VALLEJO UNIF SCHL DIST M & O	FD 603	31,080,325	809,197	31,889,522	1,153,241	619,165		33,844,679	389,587		996,518	35,230,784		35,230,784
TRAVIS UNIF SCHL DIST M & O	FD 606	7,043,212	105,971	7,149,183	290,829	267,232		7,737,241				7,737,241		7,737,241
DAVIS UNIF SCHL DIST M & O	FD 607	157,751	8,683	166,434	895	0		173,843				173,843		173,843
VACAVILLE UNIF SCHL DIST M & O	FD 608	27,373,749	637,016	28,010,765	776,941	634,191	37,941	29,681,191	3,200,228		10,149,110	43,030,529		43,030,529
WINTERS UNIF SCHL DIST M & O	FD 609	678,667	22,945	701,612	28,024	0		733,490				733,490		733,490
RIVER DELTA JT UNIF M & O	FD 610	8,754,762	244,187	8,998,949	361,502	0	8,055	9,418,222	0		0	9,418,222		9,418,222
F-S UNIF SCHL DIST M & O	FD 611	36,215,623	854,754	37,070,377	49,716	0		39,388,304	3,166,061		20,967,075	63,521,440		63,521,440
WINTERS JT UNIF-ED	FD 612	61,360	2,074	63,434	348	0		66,315			0	66,315		66,315
RIVER DELTA UNIF-ED	FD 613	455,478	12,703	468,181	18,807	0		489,575	0		0	489,575		489,575
DAVIS JOINT UNIF ED	FD 614	13,955	769	14,724	576	0		15,379				15,379		15,379
CO SUPT -SERVICE FD SUP	FD 998	684,798	16,074	700,872	23,885	0		743,421				743,421		743,421
CO SUPT -BOARD OF EDUC	FD 999	1,919,828	44,173	1,964,001	65,791	39,567		2,083,045				2,083,045		2,083,045
ERAF	FD 083	127,842,104	14,489	127,856,593	5,278,870	2,098,890		135,960,331				135,960,331	(115,694,706)	20,265,625

TOTAL \$537,585,668 11,425,758 \$549,011,426 \$18,375,173 \$3,789,463 \$10,955,797 \$138,089 \$582,269,948 45,575,773 77,653,109 \$705,498,830 - \$705,498,830

**Solano County Mosquito Abatement District
Fiscal Year 2024-2025 Proposed Budget**

Service & Supplies	Budget
Air Spray	\$ 110,000.00
Communications	\$ 20,000.00
Conferences	\$ 15,000.00
Continuing Education	\$ 4,000.00
Drone Program	\$ 25,000.00
Equipment Maintenance	\$ 70,000.00
Facilities Maintenance	\$ 90,000.00
Gasoline & Oil	\$ 50,000.00
Insurance	\$ 120,000.00
Lab	\$ 20,000.00
Fish Expenses	\$ 12,000.00
Memberships	\$ 25,000.00
Office supplies	\$ 15,000.00
Personnel Supplies	\$ 15,000.00
Pest Control Supplies	\$ 1,000,000.00
Professional Services	\$ 90,000.00
Property Tax Admin. Fee	\$ 40,000.00
Publishing/Advertising	\$ 50,000.00
SCMAD PEIR Update	\$ 30,000.00
Shop Supplies	\$ 5,000.00
Small Tools	\$ 2,000.00
Travel & Meals	\$ 2,500.00
Treasury Fee	\$ 3,500.00
Utilities	\$ 55,000.00
Total Services and Supplies	\$ 1,869,000.00
Salaries & Benefits	Budget
Dental Insurance	\$ 12,000.00
Health Insurance Employees	\$ 190,000.00
Health Insurance Retirees	\$ 135,000.00
Health Insurance Admin. Fee	\$ 3,000.00
Vision Insurance	\$ 3,000.00
Retirement CalPERS	\$ 145,000.00
Salaries	\$ 1,100,000.00
Salaries Extra Help	\$ 20,000.00
Payroll Taxes	\$ 85,000.00
Workers Comp	\$ 50,000.00
Unemployment Insurance	\$ 10,000.00
Pension Trust Contribution CEPPT	\$ 100,000.00
Total Salaries and Benefits	\$ 1,853,000.00
Total Proposed Budget for FY 24-25	\$ 3,722,000.00

Current Account Balance Information

****As of 6/7/2024****

Committed Reserve

Reserve Name	Balance
Public Health Emergency Fund	\$ 1,000,000.00
Capital Improvement Fund	\$ 1,000,000.00
GASB 68 Unfunded Liability	\$ 1,000,000.00

Assigned Reserve

Reserve Name	Balance
Working Capital Fund	\$ 3,052,285.00

LAIF

Fund Name	Balance
LAIF	\$ 1,306,811.21

Trust Funds

Trust Name	Balance
CEPPT	\$ 479,421.26
CERBT	\$ 2,704,162.53

Solano County Mosquito Abatement District

Reserve Fund Policy

Revised July 1, 2024

The District recognizes the importance of adopting policies for financial reserve funds. Written, adopted financial policies of designated reserves are a critical element of sound fiscal management. The designation of reserve funds for long term financial goals is an essential element of prudent fiscal management and a cornerstone of long-term financial planning. A written and adopted policy on these funds facilitates the attainment of program goals. The intent of this policy is to identify funds, articulate the purpose of each fund, designate the way the funds are allocated, and set target levels that are consistent with the District's mission, and the philosophy of its Board of Trustees.

Objectives:

This Policy has been developed by the District to provide for the following:

1. To ensure continued operation and solvency of the District for conducting its stated mission.
2. To preserve a financially viable District that can preserve adequate levels of service.
3. To support financial flexibility to continually adapt to change and allow orderly adjustment to unanticipated events.
4. To keep a diversified, financially flexible, and stable long-term financial plan.
5. To facilitate the accumulation and preservation of District funds in an amount equal to the stated target fund level for each specific reserve fund created by the District.
6. To provide information to the citizens of Solano County on how tax revenues are expended and managed.
7. This policy will be reviewed by the Board of Trustees and General Manager on an annual basis to incorporate changes, additions and/or deletions as needed.

This policy follows the guidelines set in the Governmental Accounting Standards Board ("GASB") Statement No. 54, regarding Fund Balance Reporting and Governmental Fund Type Definitions. To achieve the objectives of this Policy, the Board of Trustees shall adhere to the following guidelines:

The Board of Trustees shall maintain a written Reserve Fund Policy.

Reserve funds may be established from time to time by the Board of Trustees as a key component of sound fiscal management to meet both short and long-term financial objectives, and to ensure prudent fiscal management practices. The Board of Trustees shall annually review the District Reserve Fund Policy at a public meeting to determine appropriate changes, additions, and/or deletions.

Classification of Funds:

Reserve funds may be designated by the Board of Trustees as a “restricted” or “non-restricted”. These classifications are defined under GASB 54 as follows:

Restricted reserve funds shall be segregated and limited in use to specific and designated purposes as defined and established by the Board of Trustees. According to GASB 54, Restricted Funds are those that are constrained to specific purposes by the constitution, external resource providers (such as grantors, bondholders, and higher levels of government), or through enabling legislation. The District currently has no Restricted Funds.

Non-restricted Funds may be classified as “Committed” or “Assigned”. These funds do not require the physical segregation of funds but may be segregated if decided.

Committed reserve funds are defined by GASB 54 as those that are constrained to specific purposes by a formal action of the agency’s highest level decision-making authority (the District’s Board of Trustees). Committed Funds cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint. The District’s Committed Funds include the Public Health Emergency Fund, Natural Disaster Emergency Fund, Capital Improvement Fund and Pension Liability Fund.

Assigned reserve funds are defined as those that are intended for a specific purpose, but do not meet the criteria to be classified as restricted or committed. Intent can be expressed by the Board of Trustees or by an official or body to which the Board of Trustees delegates authority. The District’s Assigned Funds include the Working Capital Fund.

Investment earnings from restricted and non-restricted funds shall be credited to the District General Fund, unless otherwise stated herein.

Approval by the District’s The Board of Trustees shall be required prior to the expenditure of Restricted or Committed Funds. Approval shall be determined by action at a public meeting of the board.

Funds:

The Board of Trustees hereby establishes and designates the following funds:

- Public Health Emergency Fund Attachment 1
- Natural Disaster Emergency Fund Attachment 2
- Capital Improvement Fund Attachment 3
- Working Capital Fund. Attachment 4
- Pension Liability Fund. Attachment 5

Target Fund Levels:

The Board of Trustees shall establish a stated target fund level for each designated fund.

Annual Evaluation

The District Manager shall perform a review and analysis of each designated funds for presentation to the Board of Trustees at a public meeting upon the occurrence of the following:

Upon consideration by the Board of Trustees of the annual budget.

Upon any notable change to and/or expenditure(s) from a designated fund.

Upon determination that a fund balance is less than the established target fund level for a designated fund.

ATTACHMENT 1

Solano County Mosquito Abatement District

Public Health Emergency Fund

Fund Purpose:

The purpose of the Public Health Emergency Fund is to mitigate the fiscal impact of unusually elevated levels of vector-borne disease activity or prevent a future threat to public health from a newly detected invasive mosquito species. The primary role of the District is to prevent and manage threats to public health as it relates to vectors and vector-borne diseases. Due to a wide range of dynamic biological and environmental factors, the abundance and disease levels of vectors and vector borne disease can vary from year to year. In addition, two new species of mosquitoes have entered California in recent years and have brought with them the potential for the transmission of human diseases not previously endemic to California. One of which has been detected in a city in Solano County as of later 2023. In either case, an increased threat to public health is possible, and the District has the duty to respond according to its Integrated Pest Management program and guidance from the California Department of Public Health as stated in the “Invasive Aedes Response Plan in California” and the “California Mosquito-Borne Virus Response Plan.”

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the “Public Health Emergency Fund.”
2. The Public Health Emergency Fund shall be designated as a committed fund.
3. These funds will be used to replenish operating cash flow in the general fund should circumstances cause the District to incur greater than normal expenses to prevent or manage an imminent threat to public health from vectors of vector-borne disease.
4. Expenditure of Public Health Emergency Funds must be authorized by the Board of Trustees at a publicly noticed meeting
5. Expenditures from this designated fund which are subsequently recovered, either partially or fully from FEMA, OES, State, insurance and/or any other sources shall be utilized solely for the purpose of refunding the Public Health Emergency Fund.
6. Investment earnings from the Public Health Emergency Fund shall be credited to the District’s General Fund.
7. The Public Health Emergency Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.

8. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target balance of this fund is \$1,000,000. This target is based on an estimate of operational needs should the most likely public health threat scenario become reality.

This target balance will be reviewed annually and adjusted as needed to remain current.

ATTACHMENT 2
SOLANO COUNTY MOSQUITO ABATEMENT DISTRICT
NATURAL DISASTER EMERGENCY FUND

Fund Purpose:

The purpose of the Natural Disaster Emergency Fund is to accumulate sufficient financial reserves necessary to insure a timely response by the District to natural disasters. A natural disaster is a major adverse event resulting from natural processes of the Earth; examples include but are not limited to wildfires, floods, earthquakes, tsunamis and other disasters. This reserve fund will facilitate rebuilding of the damaged structures due to natural disasters. This reserve fund will allow the quick repair of the District's buildings and infrastructure and allow for a rapid response and operation of the District's essential services during periods of natural disasters.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the "Natural Disaster Emergency Fund."
2. The Natural Disaster Emergency Fund shall be designated as a committed fund.
3. The Natural Disaster Emergency Reserve Fund shall be utilized solely for the purpose of repairing damaged buildings, furnishings and equipment.
4. Expenditure of Natural Disaster Emergency Funds must be authorized by the Board of Trustees at a publicly noticed meeting.
5. Expenditures from this designated fund which are subsequently recovered, either partially or fully from FEMA, OES, State, insurance and/or any other sources shall be utilized solely for the purpose of refunding the Natural Disaster Emergency Reserve Fund.
6. Investment earnings from the Natural Disaster Emergency Reserve Fund shall be credited to the District's LAIF Fund.
7. The Natural Emergency Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF. As of July 1, 2024, all the Districts Natural Emergency Fund are held in LAIF.
8. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target fund level for the Natural Disaster Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, equal to or more than \$1,200,000 unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 3
SOLANO COUNTY MOSQUITO ABATEMENT DISTRICT
CAPITAL IMPROVEMENT FUND

Fund Purpose:

The purpose of the Capital Improvement Funds is to set aside sufficient financial resources to ensure timely replacement and upgrade of the District's vehicles, mobile equipment, laboratory equipment, operational equipment, administrative equipment (CPU's, PC's, laptops, etc.) and facilities. Safe, reliable and up-to-date vehicles and equipment, which are in good working order, are essential for the District to meet our mission of providing public health services in a timely and professional manner. The Capital Improvement Fund will allow for the replacement of vehicles and equipment. In addition, this fund will allow for the renovation, and/or Improvement of the District's Office and garage facilities as they age.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. This fund shall be known as the "Capital Improvement Fund."
2. The Capital Improvement Fund shall be designated as a committed fund.
3. These funds will be used to pay for capital assets according to the District budget and purchasing policies.
4. Expenditure of Capital Improvement Reserve Funds must be authorized by the Board of Trustees at a publicly noticed meeting.
5. Funds transferred from the Capital Improvement Fund shall be expended solely for the purpose of replacement and upgrade of existing District vehicles and equipment, or for renovations or replacement of District facilities.
6. The Capital Improvement Fund may be invested in financial institutions and instruments which maintain the highest level of liquidity, such as checking, savings, and LAIF.
7. Investment earnings from the Capital Improvement Fund shall be credited to the District's General Fund.
8. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements
9. This policy shall be reviewed on an annual basis for long-term adequacy and use restriction.

Target Fund Level:

The target fund level for the Capital Improvement Reserve Fund is to maintain a balance, as of July 1st of each fiscal year, equal to \$1,000,000 unless otherwise directed by the Board of Trustees at a public meeting.

ATTACHMENT 4
SOLANO COUNTY MOSQUITO ABATEMENT DISTRICT
WORKING CAPITOL FUND

Fund Purpose:

The Working Capital Fund is necessary because the District receives most of its funding from the property taxes collected by the Solano County Treasurer/Controller. These revenues are typically transmitted to the District in April and December of each year. Therefore, it is imperative that the District have funds available to cover general operating costs until the time that revenues are received. Mosquitoes develop in Solano County throughout the year, and in the absence of working capital would inhibit the District's ability to provide service to the residents of Solano County. This fund will preserve District's credit worthiness, ensure adequate financial resources are available for timely payment of District obligations, and provide liquidity throughout the fiscal year.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. The fund shall be known as the "Working Capital Fund."
2. The Working Capital Fund shall be designated as an assigned reserve fund.
3. The District Manager is authorized to approve the expenditure of Working Capital Funds, without prior approval of the Board of Trustees, in response to day-to-day cash flow requirements.
4. The Working Capital Fund will be held in the District's account in the County Treasury.
5. Investment earnings from the Working Fund shall be credited to the District's General Fund.
6. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements
7. This policy shall be reviewed on an annual basis for long-term adequacy and use restrictions.

Target Fund Level:

The target fund level for the Working Capital Fund is to maintain a minimum of 60% discretionary General Fund revenues, as of July 1st of each fiscal year. This target fund level was established based upon the following general guidelines:

1. The District shall maintain a balance in the General Fund equal to approximately 60% of budgeted expenditures for the fiscal year.

2. For this policy, budgeted expenditures shall include all expenditures associated with the following:
 - Salaries and Employee Benefits
 - Services and Supplies

ATTACHMENT 5
SOLANO COUNTY MOSQUITO ABATEMENT DISTRICT
PENSION LIABILITY FUND

Fund Purpose:

The District has a contractual agreement with the California Public Employees' Retirement System (CalPERS), which is a defined benefit retirement program available to all permanent employees of the District. The District has been a member of CalPERS since 1963. The fund balance is determined through an actuarial valuation report performed annually by CalPERS. Any unfunded balances are amortized over a period and accrue interest, resulting in greater costs to the District. The District would realize substantial cost savings by keeping any unfunded liabilities to a minimum and to offset any future liabilities.

Policy:

To achieve the objectives of this policy the Board of Trustees shall adhere to the following guidelines:

1. The fund shall be known as the Pension Liability fund.
2. The Pension Liability Fund shall be designated as a committed fund.
3. These funds shall be used to pay down unfunded pension liabilities.
4. Expenditures of the Pension Liability Reserve Fund must be authorized by the Board of Trustees at a public noticed meeting.
5. The Pension Liability Fund will be held in the District's account in the County Treasury.
6. Investment earnings from the Pension Liability shall be credited to the District's General Fund.
7. Annual replenishment will vary, depending upon other designation requirements and current year expense requirements.
8. This policy shall be reviewed on an annual basis for long-term adequacy and use restrictions.

Target Fund Level:

The target fund level for the Pension Liability Reserve Fund is \$1,000,000. The District receives an annual CalPERS actuarial valuation report and at that time will be reviewed to identify any unfunded liabilities. The District desires to maintain a funded ratio of 85% to 95% of the pension account with CalPERS.

Supplemental Information

Comparison Between Proposed FY 24-25 and FY 23-24 Budget

Comparison Between FY 24-25 and FY 23-24				
SERVICES & SUPPLIES	FY 24-25 Proposed Budget	SERVICES & SUPPLIES	FY 23-24 Budget Revised 9/5/23	Difference Between FY 24-25 and FY 23-24
Air Spray	\$ 110,000.00	Air Spray	\$ 150,000.00	\$ (40,000.00)
Communications & IT services	\$ 20,000.00	Communications & IT services	\$ 20,000.00	\$ -
Conferences	\$ 15,000.00	Conferences	\$ 20,000.00	\$ (5,000.00)
Continuing Education	\$ 4,000.00	Continuing Education	\$ 2,500.00	\$ 1,500.00
Drone Program	\$ 25,000.00	Drone Program	\$ 40,000.00	\$ (15,000.00)
Equipment Maintenance	\$ 70,000.00	Equipment Maintenance	\$ 35,000.00	\$ 35,000.00
Facilities Maintenance	\$ 90,000.00	Facilities Maintenance	\$ 50,000.00	\$ 40,000.00
Gasoline & Oil	\$ 50,000.00	Gasoline & Oil	\$ 50,000.00	\$ -
Insurance	\$ 120,000.00	Insurance	\$ 93,000.00	\$ 27,000.00
Lab	\$ 20,000.00	Lab & Fish Expenses	\$ 32,000.00	\$ -
Fish Expenses	\$ 12,000.00			
Memberships	\$ 25,000.00	Memberships	\$ 25,000.00	\$ -
Office Supplies	\$ 15,000.00	Office Supplies	\$ 15,000.00	\$ -
SCMAD PEIR update	\$ 30,000.00	SCMAD PEIR update	\$ 40,000.00	\$ (10,000.00)
Personnel Supplies	\$ 15,000.00	Personnel Supplies	\$ 10,000.00	\$ 5,000.00
Pest Control Supplies	\$ 1,000,000.00	Pest Control Supplies	\$ 900,000.00	\$ 100,000.00
Professional Services	\$ 90,000.00	Professional Services	\$ 150,000.00	\$ (60,000.00)
Property Tax Admin. Fee	\$ 40,000.00	Property Tax Admin. Fee	\$ 40,000.00	\$ -
Publishing/Advertising	\$ 50,000.00	Publishing/Advertising	\$ 60,000.00	\$ (10,000.00)
Shop Supplies	\$ 5,000.00	Shop Supplies	\$ 5,000.00	\$ -
Small Tools	\$ 2,000.00	Small Tools	\$ 1,000.00	\$ 1,000.00
Travel & Meals	\$ 2,500.00	Travel & Meals	\$ 2,000.00	\$ 500.00
Treasury Fee	\$ 3,500.00	Treasury Fee	\$ 3,000.00	\$ 500.00
Utilities	\$ 55,000.00	Utilities	\$ 50,000.00	\$ 5,000.00
Total Services & Supplies (1)	\$ 1,869,000.00	Total Services & Supplies (1)	\$ 1,793,500.00	\$ 75,500.00
SALARIES & BENEFITS		SALARIES & BENEFITS		
Dental Insurance	\$ 12,000.00	Dental Insurance	\$ 12,000.00	\$ -
Health Insurance Employees	\$ 190,000.00	Health Insurance Employees	\$ 190,000.00	\$ -
Health Insurance Retirees	\$ 135,000.00	Health Insurance Retirees	\$ 125,000.00	\$ 10,000.00
Health Insurance Admin. Fee	\$ 3,000.00	Health Insurance Admin. Fee	\$ 1,000.00	\$ 2,000.00
Insurance Vision	\$ 3,000.00	Insurance Vision	\$ 2,000.00	\$ 1,000.00
CalPERS Retirement	\$ 145,000.00	CalPERS Retirement	\$ 125,000.00	\$ 20,000.00
Salaries	\$ 1,100,000.00	Salaries	\$ 1,200,000.00	\$ (100,000.00)
Salaries Extra Help	\$ 20,000.00	Salaries Extra Help	\$ 8,245.00	\$ 11,755.00
Payroll Taxes	\$ 85,000.00	Payroll Taxes	\$ 80,000.00	\$ 5,000.00
Workers Comp.	\$ 50,000.00	Workers Comp.	\$ 37,000.00	\$ 13,000.00
Unemployment Insurance	\$ 10,000.00	Unemployment Insurance	\$ 10,000.00	\$ -
Total Salaries & Benefits (2)	\$ 1,753,000.00	Total Salaries & Benefits (2)	\$ 1,790,245.00	\$ (37,245.00)
Pension Trust Contribution CEPPT (3)	\$ 100,000.00	SCMAD Pension Liability Fund (3)	\$ 200,000.00	\$ (100,000.00)
Total Budget (1)+(2)+(3)	\$ 3,722,000.00	Total Budget (1)+(2)+(3)	\$ 3,783,745.00	\$ (61,745.00)

***Note:** FY 24-25 proposes to separate FY 23-24 line-item Lab and Fish Expenses into respective individual line items. Cumulative totals for FY 24-25 are the same as in FY23-24.

Three Year Expense History

Three Year Expense Comparison					
	FY 23-24* not complete	Change	FY 22-23	Change	FY 21-22
Expense					
Air Spray	\$ 86,585.53	\$ (111,556.22)	\$ 198,141.75	\$ 140,691.75	\$ 57,450.00
Communications	\$ 15,757.23	\$ 3,502.08	\$ 12,255.15	\$ 2,458.50	\$ 9,796.65
Conference					
Hotel	\$ 5,574.92	\$ (1,827.61)	\$ 7,402.53	\$ 5,135.41	\$ 2,267.12
Meals	\$ 420.05	\$ (711.50)	\$ 1,131.55	\$ 567.34	\$ 564.21
Mileage	\$ 615.79	\$ (1,139.62)	\$ 1,755.41	\$ 1,713.29	\$ 42.12
Parking	\$ 292.74	\$ 235.74	\$ 57.00	\$ 57.00	\$ -
Conference - Other	\$ 3,010.00	\$ 3,010.00		\$ (3,501.25)	\$ 3,501.25
Total Conference	\$ 9,913.50	\$ (3,747.64)	\$ 13,661.14	\$ 6,363.05	\$ 7,298.09
Continuing Ed	\$ 2,704.00	\$ 1,574.00	\$ 1,130.00	\$ (574.00)	\$ 1,704.00
Deferred Compensation	\$ -	\$ -	\$ -	\$ -	\$ -
EE Benefits-PERS	\$ 134,258.73	\$ 22,725.19	\$ 111,533.54	\$ 8,758.68	\$ 102,774.86
EE Dental	\$ 6,840.17	\$ (1,999.07)	\$ 8,839.24	\$ 495.52	\$ 8,343.72
EE Health admin fee	\$ 1,332.30	\$ 418.35	\$ 913.95	\$ 300.05	\$ 613.90
EE Health Insurance					
EE Health Insurance Retiree	\$ 99,567.99	\$ (33.20)	\$ 99,601.19	\$ 17,266.19	\$ 82,335.00
Med. Insurance (Salaries)	\$ 150,494.21	\$ 886.43	\$ 149,607.78	\$ 15,151.16	\$ 134,456.62
EE Health Insurance - Other	\$ -				
Total EE Health Insurance	\$ 250,062.20	\$ 853.23	\$ 249,208.97	\$ 32,408.35	\$ 216,800.62
EE Vision	\$ 1,150.38	\$ (357.70)	\$ 1,508.08	\$ (3.92)	\$ 1,512.00
Equipment & Maintenance	\$ 27,257.32	\$ 431.94	\$ 26,825.38	\$ (2,184.23)	\$ 29,009.61
Facilities Maintenance	\$ 47,125.32	\$ 10,090.16	\$ 37,035.16	\$ (11,409.93)	\$ 48,445.09
Gas and Oil	\$ 37,631.17	\$ 3,085.13	\$ 34,546.04	\$ 3,601.48	\$ 30,944.56
GASB 68/Retirement prefunding	\$ 250,000.00	\$ 250,000.00	\$ -	\$ (1,000,000.00)	\$ 1,000,000.00
Insurance	\$ 100,215.62	\$ 29,646.72	\$ 70,568.90	\$ 17,623.60	\$ 52,945.30
Lab Supplies	\$ 30,026.89	\$ 10,926.38	\$ 19,100.51	\$ (5,615.31)	\$ 24,715.82
Memberships	\$ 19,301.00	\$ 85.67	\$ 19,215.33	\$ (5,384.64)	\$ 24,599.97
Office Supplies					
Computer Supplies	\$ 7,111.44	\$ 3,587.73	\$ 3,523.71	\$ 641.83	\$ 2,881.88
Office Supplies - Other	\$ 11,264.93	\$ (59.45)	\$ 11,324.38	\$ 4,169.15	\$ 7,155.23
Total Office Supplies	\$ 18,376.37	\$ 3,528.28	\$ 14,848.09	\$ 4,810.98	\$ 10,037.11
Payroll Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	\$ 71,540.90	\$ 5,167.51	\$ 66,373.39	\$ 6,545.14	\$ 59,828.25
PEIR	\$ 2,800.95	\$ 2,800.95	\$ -	\$ -	\$ -
Pension Liability Fund	\$ 200,000.00	\$ 200,000.00			
Personal Supplies	\$ 8,905.95	\$ (841.85)	\$ 9,747.80	\$ 560.11	\$ 9,187.69
Pest Control Supplies	\$ 989,219.28	\$ 106,370.58	\$ 882,848.70	\$ 494,879.36	\$ 387,969.34
Professional Services	\$ 80,595.43	\$ 28,148.58	\$ 52,446.85	\$ (27,288.36)	\$ 79,735.21
Property Tax Admin.	\$ 33,651.00	\$ 1,789.00	\$ 31,862.00	\$ (5,003.00)	\$ 36,865.00
Publishing/Advertising	\$ 27,775.30	\$ (4,388.42)	\$ 32,163.72	\$ (524.84)	\$ 32,688.56
Salaries					
Auto Allowance	\$ 5,600.00	\$ 800.00	\$ 4,800.00	\$ -	\$ 4,800.00
Longevity Pay	\$ 15,310.80	\$ 427.32	\$ 14,883.48	\$ 1,140.96	\$ 13,742.52
Lump Sum Payment	\$ 9,000.00	\$ -	\$ 9,000.00	\$ -	\$ 9,000.00
Vacation	\$ 6,021.16	\$ 6,021.16			
Salaries - Other	\$ 928,402.46	\$ 68,441.06	\$ 859,961.40	\$ 85,627.40	\$ 774,334.00
Total Salaries	\$ 964,334.42	\$ 75,689.54	\$ 888,644.88	\$ 86,768.36	\$ 801,876.52
Shop Supplies	\$ 3,447.13	\$ 733.37	\$ 2,713.76	\$ (2,793.22)	\$ 5,506.98
Travel					
Bridge Toll	\$ 35.00	\$ 7.00	\$ 28.00	\$ (21.00)	\$ 49.00
Meals and Lodging	\$ 1,265.37	\$ 877.08	\$ 388.29	\$ (292.47)	\$ 680.76
Parking	\$ 10.00	\$ (16.00)	\$ 26.00	\$ 6.00	\$ 20.00
Total Travel	\$ 1,310.37	\$ 868.08	\$ 442.29	\$ (307.47)	\$ 749.76
Treasury Fee Apportionment	\$ 2,430.97	\$ (655.25)	\$ 3,086.22	\$ 134.04	\$ 2,952.18
UAS Drone program	\$ 19,233.39	\$ (59,330.94)	\$ 78,564.33	\$ 78,564.33	\$ -
Uncategorized Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
Utilities					
Light traps	\$ 837.00	\$ 44.88	\$ 792.12	\$ (162.12)	\$ 954.24
Utilities - Other	\$ 40,642.00	\$ (357.20)	\$ 40,999.20	\$ (3,869,736.84)	\$ 3,910,736.04
Total Utilities	\$ 41,479.00	\$ (312.32)	\$ 41,791.32	\$ 1,091.04	\$ 40,700.28
Workman's Comp	\$ 34,187.93	\$ 11,671.36	\$ 22,516.57	\$ 849.91	\$ 21,666.66
Total Expense	\$ 3,519,449.75	\$ 120,919.75	\$ 3,398,530.00	\$ 191,140.34	\$ 3,207,389.66

Profit & Loss

June 2024

	Jun 24	Jul '23 - Jun 24
Ordinary Income/Expense		
Income		
0007-Interest Fund	0.00	151,491.78
Homeowner Exemptions	0.00	17,448.80
Misc. Income	0.00	181.06
Redevelopment Increment Funds	0.00	826,266.07
Rental Income	800.00	10,150.00
Secured Property Taxes	0.00	2,572,162.90
Unitary Taxes	0.00	60,550.14
Unsecured Property Taxes	0.00	84,765.15
Total Income	800.00	3,723,015.90
Expense		
Air Spray	29,574.00	86,585.53
Communications	0.00	15,757.23
Conference		
Hotel	0.00	5,574.92
Meals	0.00	420.05
Mileage	0.00	615.79
Parking	0.00	292.74
Conference - Other	0.00	3,010.00
Total Conference	0.00	9,913.50
Continuing Ed	0.00	2,704.00
Deferred Compensation	0.00	0.00
EE Benefits-PERS	0.00	134,258.73
EE Dental	0.00	6,840.17
EE Health admin fee	0.00	1,332.30
EE Health Insurance		
EE Health Insurance Retiree	0.00	99,567.99
Med. Insurance (Salaries)	0.00	150,494.21
EE Health Insurance - Other	0.00	0.00
Total EE Health Insurance	0.00	250,062.20
EE Vision	0.00	1,150.38
Equipment & Maintenance	907.59	27,257.32
Facilities Maintenance	3,229.41	47,125.32
Gas and Oil	4,050.94	37,631.17
GASB 68/Retirement prefunding	0.00	250,000.00
Insurance	0.00	100,215.62
Lab Supplies	942.61	30,026.89
Memberships	0.00	19,301.00
Office Supplies		
Computer Supplies	0.00	7,111.44
Office Supplies - Other	129.02	11,264.93

Profit & Loss

June 2024

	<u>Jun 24</u>	<u>Jul '23 - Jun 24</u>
Total Office Supplies	129.02	18,376.37
Payroll Expenses	0.00	0.00
Payroll Taxes	0.00	71,540.90
PEIR	2,800.95	2,800.95
Pension Liability Fund	0.00	200,000.00
Personal Supplies	398.27	8,905.95
Pest Control Supplies	92,985.75	989,219.28
Professional Services	13,284.28	80,595.43
Property Tax Admin.	0.00	33,651.00
Publishing/Advertising	7,540.02	27,775.30
Salaries		
Auto Allowance	0.00	5,600.00
Longevity Pay	0.00	15,310.80
Lump Sum Payment	0.00	9,000.00
Vacation	0.00	6,021.16
Salaries - Other	0.00	928,402.46
Total Salaries	0.00	964,334.42
Shop Supplies	0.00	3,447.13
Travel		
Bridge Toll	0.00	35.00
Meals and Lodging	0.00	1,265.37
Parking	0.00	10.00
Total Travel	0.00	1,310.37
Treasury Fee Apportionment	0.00	2,430.97
UAS Drone program	0.00	19,233.39
Uncategorized Expenses	0.00	0.00
Utilities		
Light traps	0.00	837.00
Utilities - Other	3,348.03	40,642.00
Total Utilities	3,348.03	41,479.00
Workman's Comp	0.00	34,187.93
Total Expense	159,190.87	3,519,449.75
Net Ordinary Income	-158,390.87	203,566.15
Other Income/Expense		
Other Income		
LAIF Interest-State Treasurer	0.00	47,999.79
WFB-Interest	0.00	8.92
Total Other Income	0.00	48,008.71
Net Other Income	0.00	48,008.71
Net Income	-158,390.87	251,574.86

Projected Salaries Fiscal Year 2024-2025

2025 and 2026 Monthly and Yearly Salary Projections							
	2024 Monthly	2024 Yearly	2024 Whole Year Salary Cost	3 % Increase Monthly Change	2025 Monthly Pay	2025 Yearly Pay	2025 Whole Year Cost
Technician							
Starting Salary	\$6,120.36	\$73,444.32		\$183.61	\$6,303.97	\$75,647.65	
Step 1	\$6,427.08	\$77,124.96		\$192.81	\$6,619.89	\$79,438.71	
Step 2	\$6,747.84	\$80,974.08		\$202.44	\$6,950.28	\$83,403.30	
Step 3	\$7,084.80	\$85,017.60		\$212.54	\$7,297.34	\$87,568.13	
Step 4	\$7,437.96	\$89,255.52		\$223.14	\$7,661.10	\$91,933.19	
Step 5	\$7,811.64	\$93,739.68		\$234.35	\$8,045.99	\$96,551.87	
Step 6	\$8,201.52	\$98,418.24	\$492,091.20	\$246.05	\$8,447.57	\$101,370.79	\$506,853.94
Biologist							
Starting	\$7,302.96	\$87,635.52		\$219.09	\$7,522.05	\$90,264.59	
Step 1	\$7,819.20	\$93,830.40		\$234.58	\$8,053.78	\$96,645.31	
Step 2	\$8,336.52	\$100,038.24		\$250.10	\$8,586.62	\$103,039.39	
Step 3	\$8,852.76	\$106,233.12		\$265.58	\$9,118.34	\$109,420.11	
Step 4	\$9,371.16	\$112,453.92	\$112,453.92	\$281.13	\$9,652.29	\$115,827.54	\$115,827.54
Field Supervisor							
Starting	\$8,727.48	\$104,729.76		\$261.82	\$8,989.30	\$107,871.65	
Step 1	\$8,991.00	\$107,892.00		\$269.73	\$9,260.73	\$111,128.76	
Step 2	\$9,252.36	\$111,028.32	\$111,028.32	\$277.57	\$9,529.93	\$114,359.17	\$114,359.17
Administrative Assistant	\$8,201.52	\$98,418.24	\$98,418.24	\$246.05	\$8,447.57	\$101,370.79	\$101,370.79
District Manager	\$14,166.67	\$170,000.00	\$170,000.00		\$15,000.00	\$180,000.00	\$180,000.00
			\$983,991.68				\$1,018,411.43
		\$491,995.84					\$509,205.72
FY 2024-2025 Salary		\$1,001,201.56					

2024-2025 Original Budget with Straight Three Percent Increase From 2023-2024				
SERVICES & SUPPLIES	23-24 Budget	3% Change	24-25 Budget	% Make up of budget
Air Spray	\$ 150,000.00	\$ 4,500.00	\$ 154,500.00	8.36%
<i>Communications & IT services</i>	\$ 20,000.00	\$ 600.00	\$ 20,600.00	1.12%
Conferences	\$ 20,000.00	\$ 600.00	\$ 20,600.00	1.12%
Continuing Education	\$ 2,500.00	\$ 75.00	\$ 2,575.00	0.14%
Drone Program	\$ 40,000.00	\$ 1,200.00	\$ 41,200.00	2.23%
Equipment Maintenance	\$ 35,000.00	\$ 1,050.00	\$ 36,050.00	1.95%
Facilities Maintenance	\$ 50,000.00	\$ 1,500.00	\$ 51,500.00	2.79%
Gasoline & Oil	\$ 50,000.00	\$ 1,500.00	\$ 51,500.00	2.79%
Insurance	\$ 93,000.00	\$ 2,790.00	\$ 95,790.00	5.19%
Lab & Fish Expenses	\$ 32,000.00	\$ 960.00	\$ 32,960.00	1.78%
Memberships	\$ 25,000.00	\$ 750.00	\$ 25,750.00	1.39%
Office Supplies	\$ 15,000.00	\$ 450.00	\$ 15,450.00	0.84%
SCMAD PEIR update	\$ 40,000.00	\$ 1,200.00	\$ 41,200.00	2.23%
Personnel Supplies	\$ 10,000.00	\$ 300.00	\$ 10,300.00	0.56%
Pest Control Supplies	\$ 900,000.00	\$ 27,000.00	\$ 927,000.00	50.18%
Professional Services	\$ 150,000.00	\$ 4,500.00	\$ 154,500.00	8.36%
Property Tax Admin. Fee	\$ 40,000.00	\$ 1,200.00	\$ 41,200.00	2.23%
Publishing/Advertising	\$ 60,000.00	\$ 1,800.00	\$ 61,800.00	3.35%
Shop Supplies	\$ 5,000.00	\$ 150.00	\$ 5,150.00	0.28%

Small Tools	\$ 1,000.00	\$ 30.00	\$ 1,030.00	0.06%
Travel & Meals	\$ 2,000.00	\$ 60.00	\$ 2,060.00	0.11%
Treasury Fee	\$ 3,000.00	\$ 90.00	\$ 3,090.00	0.17%
Utilities	\$ 50,000.00	\$ 1,500.00	\$ 51,500.00	2.79%
Total Services & Supplies	\$1,793,500	\$53,805	\$1,847,305	100.00%
SALARIES & BENEFITS				
Dental Insurance	\$ 12,000.00	\$ 360.00	\$ 12,360.00	0.67%
Health Insurance Employees	\$ 190,000.00	\$ 5,700.00	\$ 195,700.00	10.61%
Health Insurance Retirees	\$ 125,000.00	\$ 3,750.00	\$ 128,750.00	6.98%
Health Insurance Admin. Fee	\$ 1,000.00	\$ 30.00	\$ 1,030.00	0.06%
Insurance Vision	\$ 2,000.00	\$ 60.00	\$ 2,060.00	0.11%
CalPERS Retirement	\$ 125,000.00	\$ 3,750.00	\$ 128,750.00	6.98%
Salaries	\$ 1,200,000.00	\$ 36,000.00	\$ 1,236,000.00	67.03%
Salaries Extra Help	\$ 8,245.00	\$ 247.35	\$ 8,492.35	0.46%
Payroll Taxes	\$ 80,000.00	\$ 2,400.00	\$ 82,400.00	4.47%
Workers Comp.	\$ 37,000.00	\$ 1,110.00	\$ 38,110.00	2.07%
Unemployment Insurance	\$ 10,000.00	\$ 300.00	\$ 10,300.00	0.56%
Total Salaries & Benefits	\$1,790,245	\$53,707	\$1,843,952	100.00%
Total Budget	\$3,583,745		\$3,691,257	

**SOLANO COUNTY MOSQUITO ABATEMENT DISTRICT
BUDGET 2023-2024 Amended 9-11-23**

SERVICES & SUPPLIES

Air Spray	\$ 150,000.00
Communications	\$ 20,000.00
Conference Expense	\$ 20,000.00
Continuing Ed	\$ 2,500.00
Drone Program	\$ 40,000.00
Equipment Maintenance	\$ 35,000.00
Facilities Maintenance	\$ 50,000.00
Gasoline & Oil	\$ 60,000.00
Insurance	\$ 93,000.00
Lab Supplies/equipment (fish food & supplies)	\$ 32,000.00
Memberships	\$ 25,000.00
Office Supplies	\$ 15,000.00
PEIR update	\$ 40,000.00
Personnel Supplies	\$ 10,000.00
Pest Control Supplies	\$ 900,000.00
Professional Services	\$ 150,000.00
Property Tax Admin Fees	\$ 40,000.00
Publishing/Advertising	\$ 50,000.00
Shop Supplies	\$ 5,000.00
Small Tools	\$ 1,000.00
Travel & Meals	\$ 2,000.00
Treasury Fee	\$ 3,000.00
Utilities	\$ 50,000.00
TOTAL SERVICES & SUPPLIES	\$ 1,793,500.00

SALARIES & BENEFITS

Dental Insurance	\$ 12,000.00
Health Insurance /Retirees	\$ 125,000.00
Health Insurance/Employees	\$ 190,000.00
Health Insurance Admin fees	\$ 1,000.00
Insurance Vision	\$ 2,000.00
Retirement	\$ 125,000.00
Salaries	\$ 1,200,000.00
Salaries Extra Help	\$ 8,245.00
Payroll Taxes	\$ 80,000.00
Pension Liability Fund	\$ 200,000.00
Unemployment Insurance	\$ 10,000.00
Workers Compensation	\$ 37,000.00
TOTAL SALARIES & BENEFITS	\$ 1,990,245.00

RESERVE

Public Health Emergency Fund	\$ 1,000,000.00
Capitol Improvement Fund	\$ 1,000,000.00
GASB 68 Unfunded Liability CALPERS	\$ 1,250,000.00
Working Capitol Fund	\$ 2,436,089.04
TOTAL RESERVE	\$ 5,686,089.04

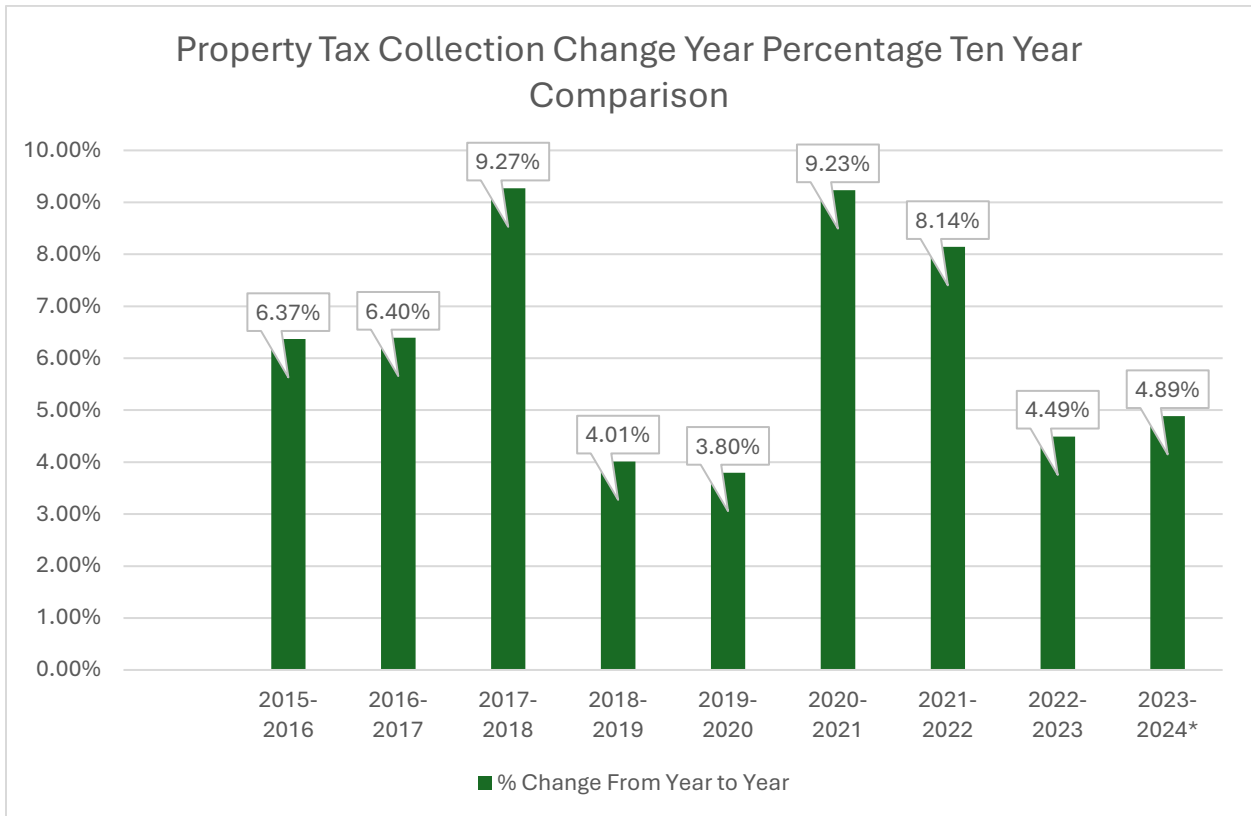
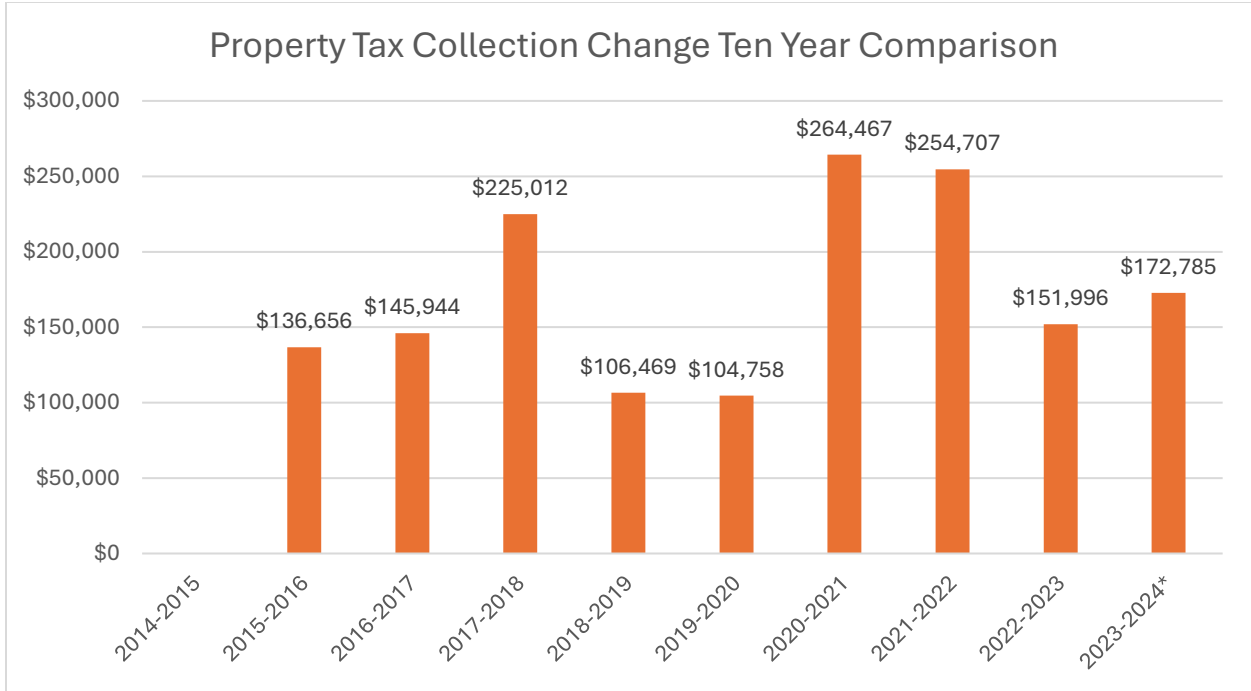
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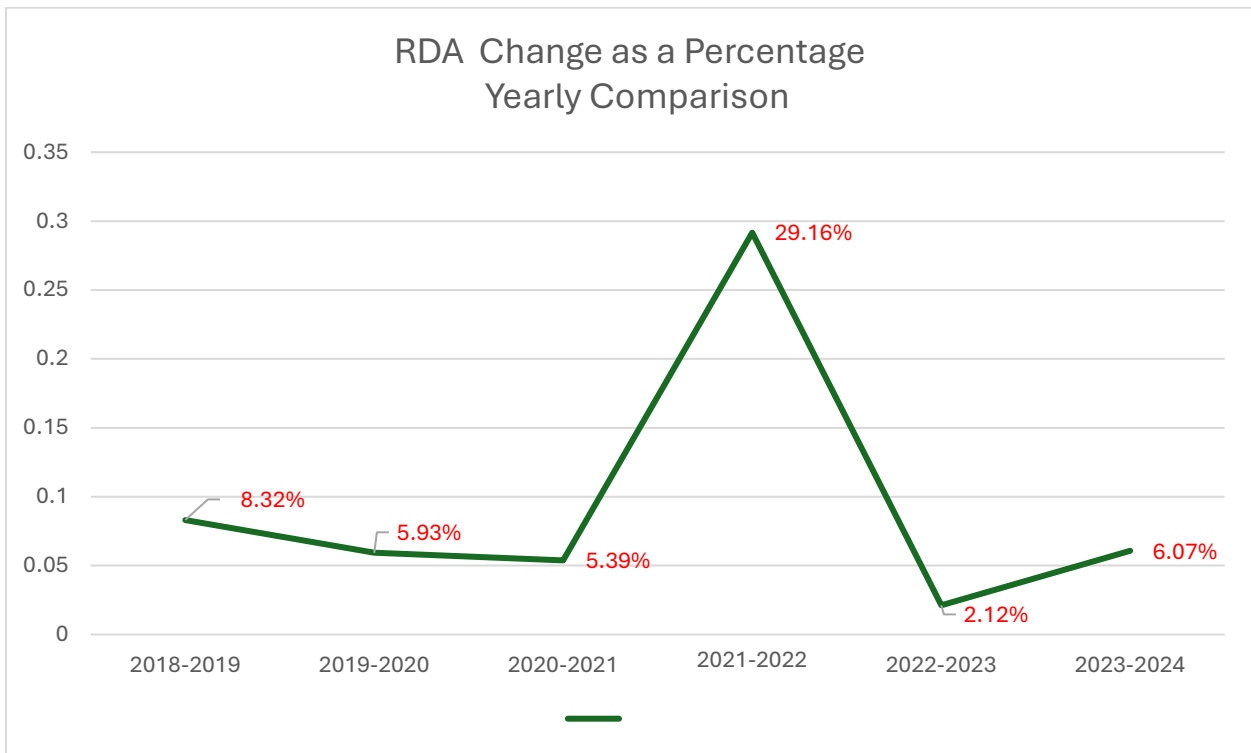
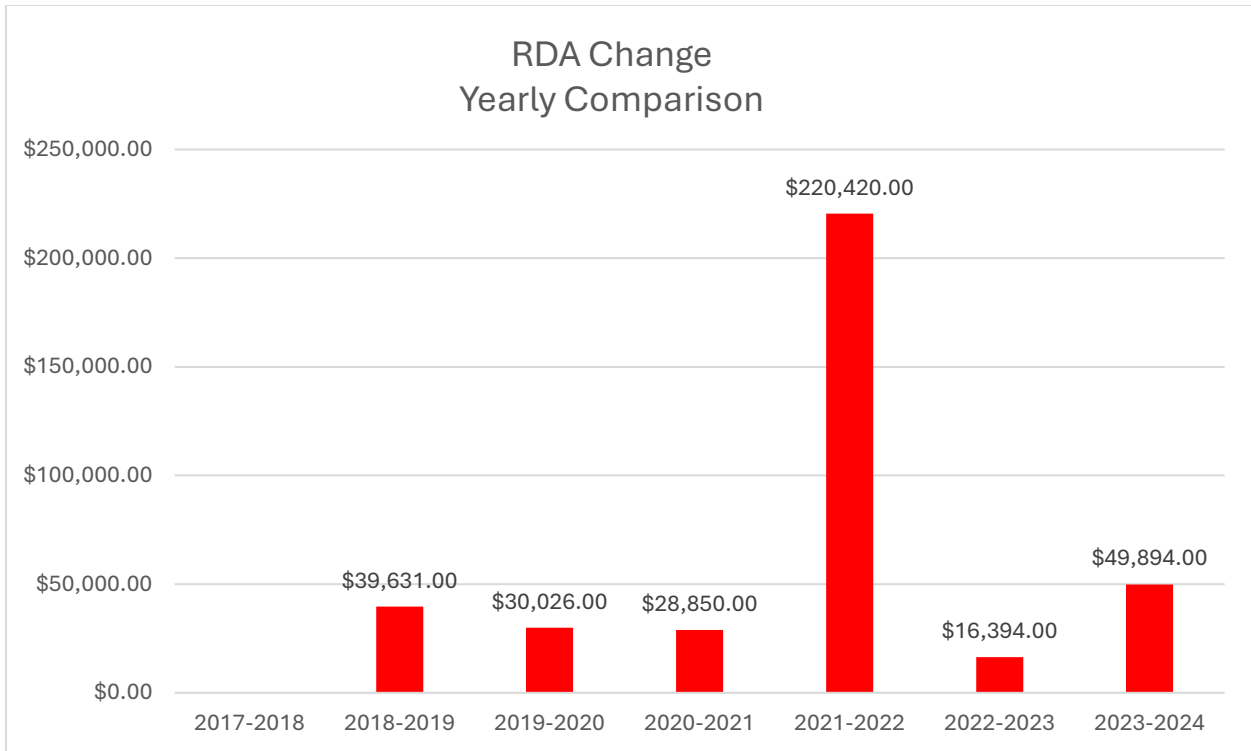
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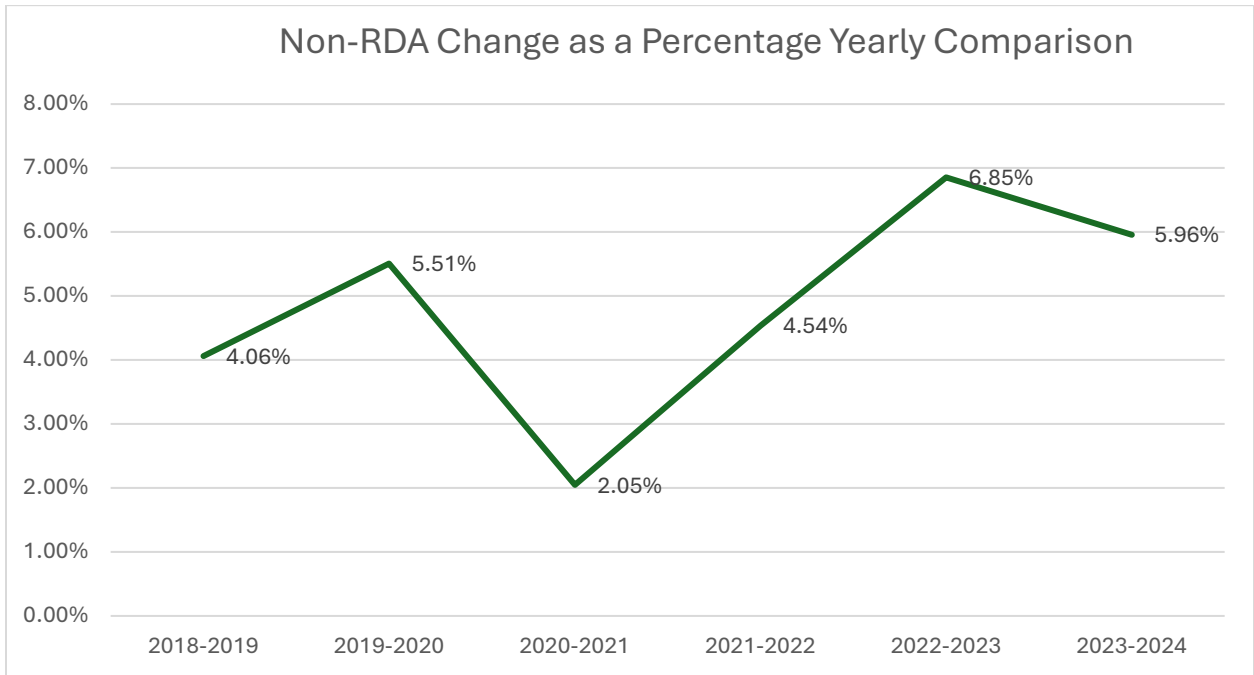
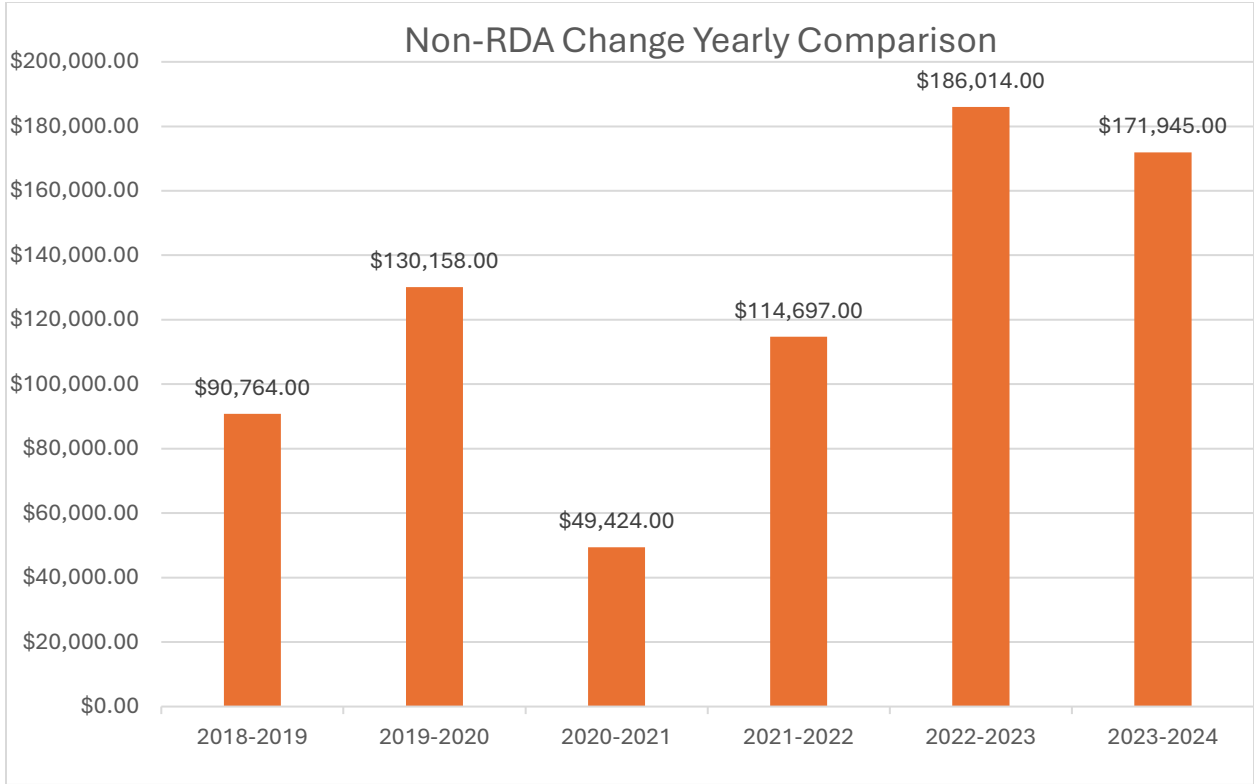
**SOLANO COUNTY MOSQUITO
ABATEMENT DISTRICT
FY 2023-2024**

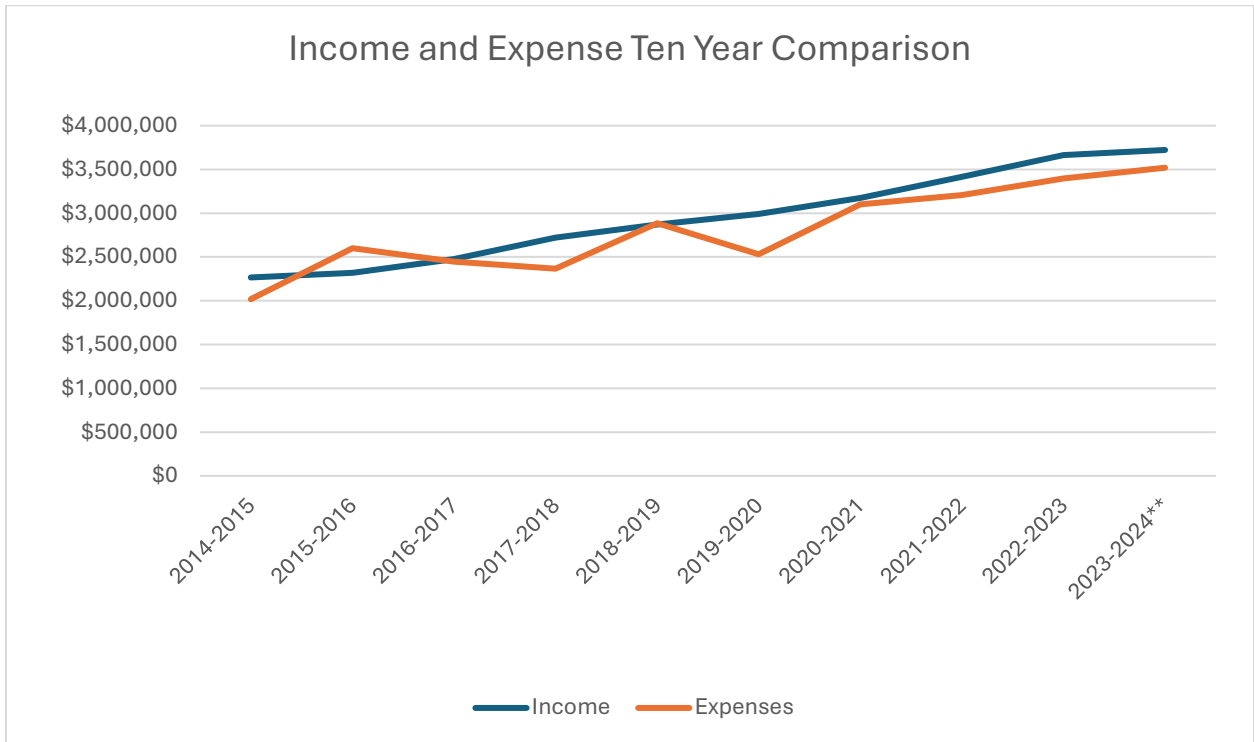
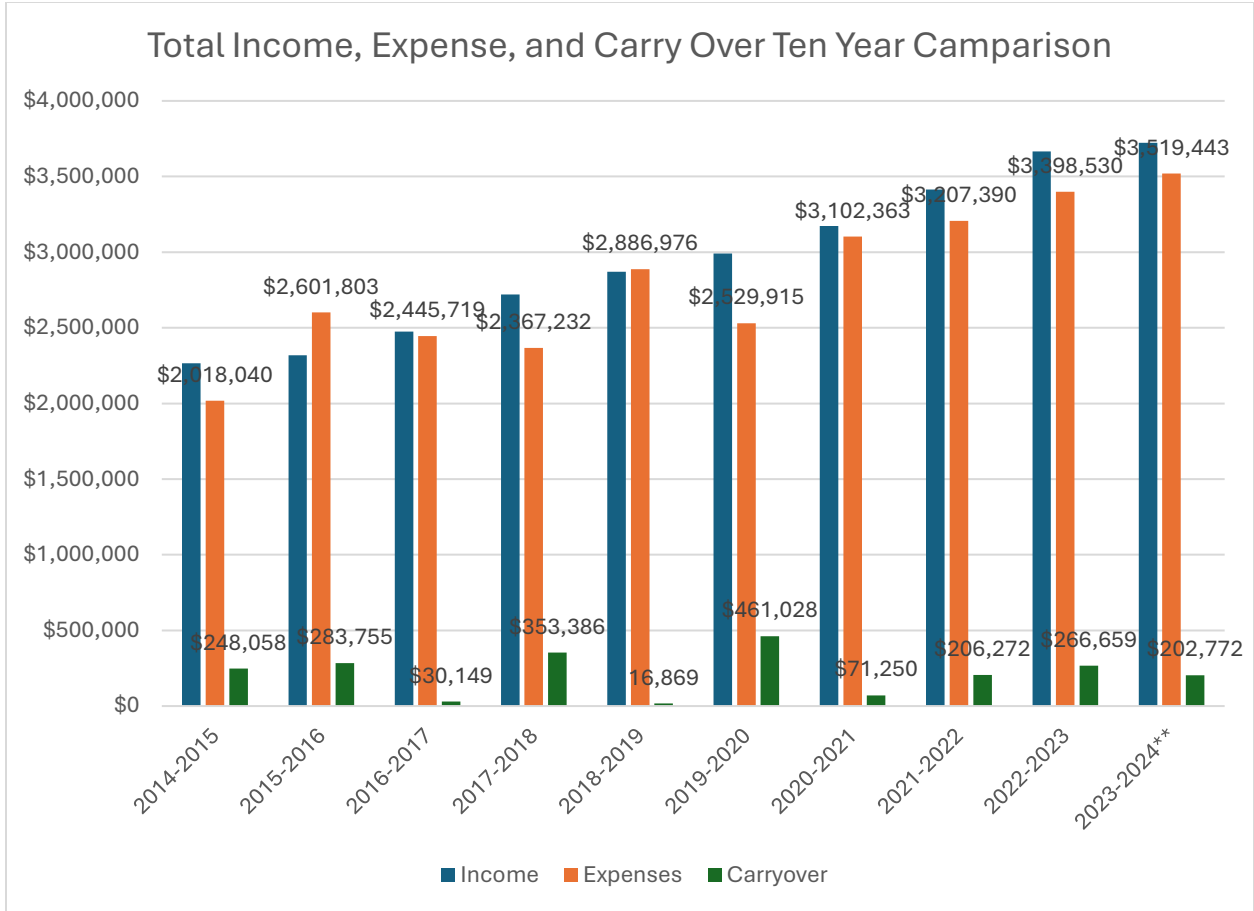
Revised 9/11/23

FUND BALANCE AVAILABLE				\$ 5,685,950.04	\$ 5,685,950.04
(Carry over from previous FY)					
PROPERTY TAXES - NET SECURED				\$ 2,385,548.00	\$ 2,627,045.00
(Property Tax)					
NET UNITARY				\$ 54,587.00	\$ 57,460.00
(Utilities & railroad)					
NET SUPPLEMENTAL				\$ 63,547.00	\$ 57,947.00
(One time realestate ownership change)					
PROPERTY TAXES - NET UNSECURED				\$ 83,564.00	\$ 87,228.00
(Personal property, boats, etc.)					
NET HOMEOWNERS				\$ 17,288.00	\$ 20,022.00
(Homeowners Exemption)					
RDA-PASS THROUGH				\$ 797,264.00	\$ 805,115.00
MISC. INCOME				\$ 139.00	\$ 139.00
RENTAL INCOME DIXON SHOP / VISTA SHOP				\$ 10,200.00	\$ 10,200.00
INTEREST				\$ 73,896.00	\$ 118,728.00
TOTAL BUDGET				\$ 9,171,983.04	\$ 9,469,834.04









Sort Order: KEY within SUBOBJ within ACCTTYPE within FUND

SELECT FUND: 007

92% of Fiscal Year

Fund # Description
 007 MOSQUITO ABATEMENT DISTRICT

KEY SUBOBJ Trans Desc. Date Reference Beg Balance Dr Cr End Balance
 010 CASH IN TREASURY

0007 0000010 CASH IN TREASUR 5,855,589.01

AutoID:Total Jo 05/01/24	TTLBK - BK				23,567.99
AutoID:Total Jo 05/02/24	TTLBK - BK				3,230.01
AutoID:Total Jo 05/03/24	TTLBK - BK				461.76
SCMAD SOLANO CT 05/03/24	271533 - CR				
AutoID: JV02425	05/06/24	24007559 - JE		800.00	
AutoID:Total Jo 05/06/24	TTLBK - BK				460.00
AutoID:Total Jo 05/07/24	TTLBK - BK				1,219.60
AutoID: JV02429	05/09/24	24007760 - JE		7,581.42	
AutoID:Total Jo 05/15/24	TTLBK - BK				2,451.31
AutoID:Total Jo 05/16/24	TTLBK - BK				62,017.30
AutoID:Total Jo 05/17/24	TTLBK - BK				485.63
SCMAD SOLANO CT 05/17/24	271883 - CR				
AutoID:Total Jo 05/20/24	TTLBK - BK			50.00	
AutoID:Total Jo 05/21/24	TTLBK - BK				32,363.63
AutoID: JV02444	05/22/24	24008085 - JE		2,844.66	
AutoID: JV02444	05/22/24	24008086 - JE		820.88	
AutoID:Total Jo 05/22/24	TTLBK - BK				6,659.88
AutoID: JV02445	05/23/24	24008156 - JE		228.51	
AutoID: JV02445	05/23/24	24008157 - JE		1,406.02	
AutoID: JV02445	05/23/24	24008158 - JE		851.66	
AutoID: JV02445	05/23/24	24008159 - JE		1,454.87	
AutoID: JV02445	05/23/24	24008159 - JE		9,153.51	
AutoID: JVSB052	05/23/24	24008079 - JE		71,912.73	
AutoID: JVSB052	05/23/24	24008078 - JE		81,678.39	
AutoID: JVSB052	05/23/24	24008079 - JE		103,085.15	
AutoID: JVSB052	05/23/24	24008162 - JE		23,283.38	
AutoID: JV02446	05/23/24	24008049 - JE		36,926.69	
AutoID: JV02446	05/23/24	24008050 - JE		23,158.05	
AutoID: JV02446	05/23/24	24008051 - JE		14,254.45	
AutoID: JV02446	05/23/24	24008052 - JE		6,844.24	
AutoID:Total Jo 05/23/24	TTLBK - BK				5,994.84
AutoID:Total Jo 05/24/24	TTLBK - BK				1,854.25
AutoID:Total Jo 05/28/24	TTLBK - BK				1,485.91
AutoID:Total Jo 05/30/24	TTLBK - BK				92.35
AutoID: JV02453	05/31/24	24008353 - JE		27,681.67	
AutoID: JV02453	05/31/24	24008354 - JE		14,456.30	

0007 0000010 CASH IN TREASUR *Total* 5,855,589.01 393,519.41* 190,823.09* 6,058,285.33*

010 ** Total CASH IN TREASURY 5,855,589.01 393,519.41** 190,823.09** 6,058,285.33**

030 IMPREST CASH



Local Agency Investment Fund
 P.O. Box 942809
 Sacramento, CA 94209-0001
 (916) 653-3001

June 10, 2024

LAIF Home
PMIA Average Monthly Yields

SOLANO COUNTY MOSQUITO ABATEMENT
 DISTRICT
 MANAGER
 2950 INDUSTRIAL COURT
 FAIRFIELD, CA 94533-6500

Tran Type Definitions

Account Number: 16-48-001

April 2024 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Web Confirm Number	Authorized Caller	Amount
4/15/2024	4/12/2024	QRD	1750331	N/A	SYSTEM	13,815.34

Account Summary

Total Deposit:	13,815.34	Beginning Balance:	1,292,995.87
Total Withdrawal:	0.00	Ending Balance:	1,306,811.21

Solano County Mosquito Abatement District

CERBT Strategy 2
 Entity #: SKB7-2912637909
 Quarter Ended March 31, 2024



Market Value Summary:

	OTD Current Period	Fiscal Year to Date
Beginning Balance	\$2,644,204.33	\$2,508,990.55
Contribution	0.00	0.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	60,515.39	196,787.13
Administrative Expenses	(321.86)	(932.95)
Investment Expense	(235.33)	(682.20)
Other	0.00	0.00
Ending Balance	\$2,704,162.53	\$2,704,162.53
FY End Contrib per GASB 74 Para 22	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$2,704,162.53	\$2,704,162.53

Unit Value Summary:

	OTD Current Period	Fiscal Year to Date
Beginning Units	128,028.955	128,028.955
Unit Purchases from Contributions	0.000	0.000
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	128,028.955	128,028.955
Period Beginning Unit Value	20,653,173	19,597,055
Period Ending Unit Value	21,121,490	21,121,490

Please note the Grand Total is your actual fund account balance at the end of the period, including all contributions per GASB 74 paragraph 22 and accrued disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CERBT4U@calpers.ca.gov.



Statement of Transaction Detail for the Quarter Ending 03/31/2024

☞ Solano County Mosquito Abatement District

Entity #: SKB7-2912637909

Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
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Client Contact:
CERBT4U@CalPERS.ca.gov

Solano County Mosquito Abatement District

CEPPT Strategy 1
 Entity #: SKHD-2912637909-401P
 Quarter Ended March 31, 2024



Market Value Summary:

	OTD Current Period	Fiscal Year to Date
Beginning Balance	\$213,563.68	\$0.00
Contribution	250,000.00	450,000.00
Disbursement	0.00	0.00
Transfer In	0.00	0.00
Transfer Out	0.00	0.00
Investment Earnings	16,098.24	29,791.06
Administrative Expenses	(158.73)	(243.92)
Investment Expense	(81.93)	(125.88)
Other	0.00	0.00
Ending Balance	\$479,421.26	\$479,421.26
FY End Contribution Accrual	0.00	0.00
FY End Disbursement Accrual	0.00	0.00
Grand Total	\$479,421.26	\$479,421.26

Unit Value Summary:

	OTD Current Period	Fiscal Year to Date
Beginning Units	18,079.036	0.000
Unit Purchases from Contributions	21,587.267	39,666.303
Unit Sales for Withdrawals	0.000	0.000
Unit Transfer In	0.000	0.000
Unit Transfer Out	0.000	0.000
Ending Units	39,666.303	39,666.303
Period Beginning Unit Value	11,812,780	
Period Ending Unit Value	12,086,360	12,086,360

Please note the Grand Total is your actual fund account balance at the end of the period, including accrued contribution and disbursements. Please review your statement promptly. All information contained in your statement will be considered true and accurate unless you contact us within 30 days of receipt of this statement. If you have questions about the validity of this information, please contact CEPPT4U@calpers.ca.gov.



Statement of Transaction Detail for the Quarter Ending 03/31/2024

‡ Solano County Mosquito Abatement District

Entity #: SKHD-2912637909-401P

Date	Description	Amount	Unit Value	Units	Check/Wire	Notes
01/17/2024	Contribution	\$250,000.00	\$11.580901	21,587.267	1000000487719 70	

Client Contact:
CEPPT4U@CalPERS.ca.gov