

# COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

## ANNUAL BENEFIT ASSESSMENT REPORT

JUNE 2024

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### I. INTRODUCTION – Prior to fiscal year 2024-2025

The Compton Creek Mosquito Abatement District (District) was first formed in 1927 and covers an area of about 12 ½ square miles. The District includes the entire City of Compton, a portion of North Long Beach, and the unincorporated areas of East Rancho Dominguez, Enterprise, Mona Park, Rosewood, West Rancho Dominguez, and Willowbrook in Los Angeles County.

The District is governed by a Board of Trustees; each city and county have representation on the Board. This is an example of governance through local representation.

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

Mosquitoes constitute a significant threat to the region's economic and public health. Through their bites, female mosquitoes can transmit certain diseases, which impact both man and animals. The primary diseases of concern in the District include West Nile virus, St. Louis Encephalitis, Heart of Dog, Dengue Fever, Chikungunya Disease, and possibly Zika virus. The bites of mosquitoes can also cause allergic reactions in some people.

Mosquitoes breed in stagnant water, which in the District, is found in: poorly maintained swimming pools, fishponds, curbs, gutters, catch basins, old tires, any container that can hold water, open and underground storm drains, and other similar locales.

Various methods are used to control mosquito breeding. Public education is the most effective method. Source reduction and Biological control, the use of mosquito-eating fish (*Gambusia Affinis*), are also highly effective in controlling mosquitoes. When necessary, chemicals are used to suppress mosquito-breeding sites. Weed control is essential along unimproved drains, which prevents water from pooling.

A surveillance program is critically necessary. To know the extent of breeding, the specific species of mosquito, and the effect of control measures, mosquito traps are placed at strategic locations. Mosquito adults and larvae are collected and identified. They are also tested to determine if they are resistant to chemicals.

Based on the availability of time and funding, the District will focus its control efforts on other insects, such as midges.

Beginning in 1995-1996, the District was also tasked with the control of the Africanized Honeybee (AHB). These bees have slowly moved towards Los Angeles County, with their arrival in early 1999. However, the District ultimately discontinued this service in 2003-2004.

Following Proposition 13, the property tax revenue received by the District decreased by 60%. To cope with this decrease in revenue, the District reduced the number of employees, reduced the number of mosquito sources that had been under control, and stopped the replacement of vehicles, among other measures.

Following Proposition 13, the District's major source of revenue comes through the share of property taxes received from the County. The amount of funds received generally varies from year to year, greatly complicating our ability to create long-term plans and budgets.

The District's mosquito surveillance program currently utilizes one light trap and has eliminated the practice of collecting larvae samples.

The primary principle of mosquito control is that of 'area-wide' control. Currently, all mosquito breeding sources are being monitored and controlled.

## II. NEED FOR BENEFIT ASSESSMENT

### A. Historically – Prior to and after Proposition 13

The policy of the Board of Trustees has been one of prudent fiduciary duty - keeping the tax rate as low as possible, not encumbering funds, and increasing the tax rate only when necessary to meet financial needs. Fiscal matters have been under the control of the Board of Trustees, who have historically held the line on spending.

### B. Problems prior to fiscal year 2021-2022 and corrective steps taken in 2022-2023.

1. The Board of Trustees does not have any control over the amount of tax monies received; this policy is set by Proposition 13.
2. Difficulties in making long-range plans involving fiscal matters.

There are four components to the District's integrated mosquito management (IMM) program: 1. public education, 2. source reduction, 3. biological control, and 4. chemical control.

The following is a brief description of these four components along with other mosquito control components that need to be increased, adjusted, or upgraded.

a. Public Awareness and Educational Programs.

In earlier years, little was done in this area. Activities were limited to a single Public Service Announcement that was published annually in the local newspaper.

Corrective steps: News releases will be repeated during 2024-2025. Public Service Announcements (PSA) are shown on the local cable access channel. The Manager is available to speak to/with any group about mosquito control.

In 2018-2019, the District participated with other Mosquito and Vector Control Districts in airing PSA's on various radio stations in Southern California and during Los Angeles Dodgers radio broadcasts.

The District presents its educational school program to 7<sup>th</sup> graders throughout the year. This program is designed to teach students the importance of mosquitoes and what they can do to protect themselves and the community they live in. The program consists of a PowerPoint presentation, student workbooks, insect trays, live insects, information/promotional item, and in-person instruction. The COVID pandemic has affected the District's ability to teach these students, however, when events allow, District personnel will be back at schools presenting its educational program.

On April 20, 2019, the District hosted its seventh Mosquito Awareness Day event at Davis Middle School in Compton, highlighting services available to residents in promoting water conservation and mosquito control. The District also participated in many community events in order to promote and advance the District's message.

In May 2020, the District distributed mailers to every residence within the District's boundaries informing residents of the dangers

of mosquitoes and the diseases they transmit as well as preventative tips.

The District also secured billboard displays on main thoroughfares (Highway 91) from April through June 2020.

This year, the District continued to expand its presence on social media platforms and continued to improve its website with increased information about mosquitoes. The District leveraged its position as a Public Health Agency to share critical information about other public health concerns. The District is now linked up with more than 350 entities from the State Department of Public Health, County Government, City Government, and others to help inform residents of the District's role in public health.

b. Source Reduction

There are very few opportunities for source reduction throughout the District. Residents of neglected swimming pools are asked to drain their pools to eliminate standing water – a potential mosquito breeding ground hazard. Areas of clogged street gutters and catch basins are occasionally cleared by District personnel to prevent and remove standing water.

The District worked closely with the City of Compton to remove silt and debris that impaired the flow of water through the City's portion of the Compton Creek, thus relieving that portion of the creek from mosquito breeding concerns.

c. Biological Control

*Gambusia affinis*, 'mosquito fish', are used to a limited degree. The fish are raised in the fishpond in the District's backyard and are distributed to residents on an 'as-needed' basis.

d. Surveillance/Evaluation

All known mosquito-breeding sources have been routinely checked once every seven days, mid-April to mid-September. This includes collecting larvae and treating / controlling any mosquito breeding.

This frequency has since been increased to once every five days from May to October.

Corrective steps: A permanent employee was hired in 2023 and a seasonal technician is hired each year to work from April through September to perform regular spraying operations. In 2007, the District, using funding provided on a one-time basis from the State, purchased a new right-hand drive Jeep to handle all spraying operations.

e. Surveys

Surveys are now conducted routinely as part of our surveillance program. When a service request is received, every effort is made to find the unknown breeding source.

Surveys are made in several directions from the source that is found. Very often, there will be other sources, but this requires a great deal of time.

Surveys should be made routinely within a sphere of influence of areas adjacent to the District boundaries. The use of airplane surveillance would be beneficial. For example, an aerial view of swimming pools can identify the stagnant swimming pools.

Corrective steps: In 2006, aerial surveillance was performed to identify stagnant swimming pools and has been routinely utilized since. With the advent of 'Google Earth' and other computer-generated images, District personnel can now inspect all properties within the District for mosquito breeding sources when necessary

f. Weed Control

There are several unimproved channels that breed mosquitoes, namely the Compton Creek. If weeds were kept under control in real time, mosquito breeding would be greatly reduced. However, weed control is done only by request from the United States Army Corps of Engineers (ACE), the agency with jurisdiction over the area.

To be more effective, weed control should be District-wide and routinely performed throughout the months of March-April and October-November.

Corrective steps: The ACE has been performing weed control in the Compton Creek area since 2001, however more needs to be done.

In 2016-2017, ACE crews worked in the creek to restore the flow of water and cut out a multitude of overgrown vegetation in the channel. In 2016-2017, the District also contracted with the Los Angeles Conservation Corps to restore water flow in the creek.

In 2018, the United States Army Corps of Engineers (ACE) provided water flow relief by removing thirty years of debris and sediment that had built-up in the creek.

In 2022-2023, the United States Army Corps of Engineers (ACE) again provided maintenance by removing debris and sediment to allow the free flow of water decreasing the chance for mosquito-breeding to occur

g. Larviciding Program

This is a critical component that directly informs our efforts related to (a-f) above. This step requires an evaluation of the effectiveness of the control, and whether too little or too much chemical was used.

Spray equipment is calibrated once each season. This should be done once each month during the mosquito-breeding season.

Corrective steps: Calibration is being done once a month in accordance with State-recommended best practices.

h. Liaison with City Planning and Building Departments.

The District works with and shares best practices with the above-mentioned departments, so that mosquito-breeding sources are not built into new developments.

Corrective steps: There have been many improvements. The District now receives the minutes of the Planning Commission after each meeting. The General Manager inspects each new building site for potential mosquito source problems. The General Manager, as representative of the District is an active participant on the Compton Creek Revitalization Task Force.

i. Liaison with other Government Agencies.

At present, cooperation and collaboration is limited to problems that arise. Contacts and relationships with other agencies should be developed to help proactively prevent problems that may arise.

Corrective steps: The District is now a member of the East Rancho Dominguez Task Force, the County West Nile and Zika virus Committees, and the Compton Creek Task Force.

j. Enforcement Program.

Letters of notice are only occasionally sent to property owners to correct a single breeding source. This should be done more often.

Follow-up is normally required, especially on neglected swimming pools. This is a time-consuming, but necessary part of the program.

Corrective steps: Assistance is now available from the Compton Code Enforcement Department and the County Health Department. The District approved Resolution 01-14, which details the due process procedures needed if the District wishes to file an Abatement Notice against a citizen or entity to force them to clean their public nuisance.

k. Employee Training Program.

Employee training should be increased from the occasional training program to at least once or more per year, depending on the availability and the use of new chemicals and equipment.

Corrective steps: During 2023-2024 full- and part-time staff attended 40+ hours of continuing education classes required and sanctioned by the State of California for District employees to keep their state applicators certifications up-to-date and current.

l. Office Program.

The District does not have an office staff. All office-related functions are performed by the General Manager. The General Manager prepares all written correspondence and does part of the bookkeeping.

The telephone is answered by the General Manager between 7:30 a.m. and 4:30 p.m. An answering machine records all calls not answered by the General Manager.

Corrective steps: The General Manager had been spending about 50% of his time doing mosquito control, rather than managerial duties. *Managerial duties have been reduced to 10% because of the assistance of the seasonal employee and the purchase of updated computer programs.*

m. Entomological Program.

Testing the resistance of mosquitoes to chemicals is an essential step of a good control program. The District does not have the capabilities to perform this operation. As a result, identification of mosquitoes is limited; this needs to be increased.

There is also a need to do basic research on the St. Louis Encephalitis virus and West Nile virus (WNV), especially its relationship to climatic conditions.

Finally, more needs to be done entomologically to determine the effectiveness of the District's overall mosquito control program.

Corrective steps: The General Manager performs the Identification of all mosquito samples. If there are any problems, an outside entomologist is used. Pesticides are rotated as needed to ensure effective control

n. Supervision.

*The General Manager had been spending about 50% of his time doing mosquito control work. This has been reduced to about 10%.*

o. Replacement Vehicles.

There is a need to develop a replacement rotation for District vehicles.

Corrective steps: In 2007, the District replaced its 1987 right-hand drive spray vehicle with a 2007 Jeep right-hand drive spray vehicle. The District also currently has a 2016 and a 2018 pick-up truck.

### III BENEFIT ASSESSMENT 2023-2024

At the budget hearing, fiscal year 2023-2024, the Board of Trustees established a basic rate of \$9.00 per parcel, with an extra 46 cents added to parcels over the one-unit criteria previously established. Of the \$9.00 collected, the net amount received by the District is just under \$8.55. The difference between these two figures is the cost for the County to prepare the database and to collect the funds

The following is an outline of the District's accomplishments and expanded mosquito control services that were enabled by the benefit assessment.

- A. The seven-day control cycle has been decreased to a five-day control cycle, enabling better overall mosquito control.
- B. Field staff are dedicating additional time to make surveys adjacent to where service requests are received.
- C. More time is spent on collaborating with other governmental agencies.
- D. With the addition of the seasonal employee, the surveillance and control program will be extended April through September. The District's light trap will be operational April through September.
- E. The new vehicles and equipment continue to be an asset to the spray and inspection program.

### BENEFIT ASSESSMENT 2024-2025

The District will continue to enact the robust, enriched program outlined above and any other actions that have commenced, but not yet been completed. During the 1987-1988 fiscal year, the District took the necessary steps to start the process to participate in the Public Employees Retirement System (PERS). By joining the PERS retirement program, the District's employees were eligible to join the PERS health plan. In the 1993-1994 fiscal year, the District elected to join the Vector Control Joint Powers Agency (VCJPA), which provided the District with all its insurance needs, other than health insurance, at a substantial savings.

In 1996, the Howard Jarvis Taxpayers Association's proposed initiative, the Right to Vote on Taxes Act (the Act), was passed by the State's voters. By passing this initiative, it put the District's previous taxing ability, the Service Charge in an indefensible position. It is therefore proposed that the District continue the Benefit Assessment for the upcoming fiscal year. The Benefit Assessment is allowed under the 'Act' if this document shows how, it is a benefit to the land that is assessed.

The question then arises: how does this benefit assessment show benefit to the land? By providing mosquito and vector control services within the District, the land becomes more habitable for the people to live on, which in turn increases the value of the land, and proves to be an overall benefit to the land. Land that contains mosquito breeding and/or other vectors is not desirable, and people will not want to live on the land, thereby decreasing the value of the land, and making the land worthless.

If mosquitoes or other vectors can breed in commercial areas, catastrophic events will occur. Business owners would be forced to close and move, thereby taking needed tax dollars with them, forcing workers to be displaced and find jobs in other areas and other cities. If there are no jobs in the area, nobody would want to live or move there, thus decreasing the value of the land.

If one parcel of residential land is neglected and mosquitoes and/or other vectors can breed there, it can and will affect all other parcels within the area since mosquitoes and other vectors do not know boundaries. If people cannot live on the land that they own, they will want to move, thereby taking their earning power with them. In summation, if businesses leave the area because of vector-borne diseases, it forces citizens in the area to leave as well. If there are no jobs or people in the area, land valuations will have to decrease, which will create a negative aspect for the land.

Recognizing the deterioration of its existing Headquarters building, the District has begun taking the steps to replace the current structure. The District's current structure was first constructed in 1962 and needs many improvements to bring it into compliance with California law and regulatory requirements including, but not limited to, compliance with the Americans with Disabilities Act (ADA). After considering the costs associated with ADA compliance, the District opted to plan for and begin the process to completely replace the existing structure with a new state-of-the-art, and ADA compliant, facility. The District contracted with an architectural firm, with the final project completion date originally projected for 2020-2021.

However, realizing that the scope of the project and financial lending terms were outside of the District's feasible financial framework in a given year, the District earmarked \$300,000 in reserve funds for the project with the intent of allocating additional funding each year to ease the District's financial burden. To raise awareness and support for the remaining funding allocations, the District plans to increase the number of public education events that are staged throughout the District, culminating in a city-wide music festival and community event that promotes mosquito awareness and shared responsibility.

#### PROPOSED SOLUTION – RECOMMENDATION

To alleviate the fiscal problems of the District and have control over its budgeting – necessary to develop and maintain an adequate mosquito control program with sufficient staff, equipment, and necessary facilities, the law governing mosquito abatement districts has been amended. It

now provides that ‘the District Board may... levy, by resolution or ordinance, a benefit assessment... against all parcels of land within the District to pay for the cost of inspection and protection against mosquitoes, flies, or other vectors.’ The schedule of changes shall be made, reviewed, and adopted annually after notice and public hearing in conjunction with the schedule.

RECOMMENDATION: It is recommended that the Board of Trustees establish a gradual assessment fee that is determined by land usage and parcel size. Simply put, all parcels less than or equal to one unit will be charged the same rate. One unit will be equal to residential parcels less than or equal to one-acre, agricultural parcels less than or equal to five acres, and commercial parcels less than or equal to twenty acres. All parcels greater than one unit will be charged the basic rate plus the direct cost proportional to unit size.

V. ADVANTAGE OF BENEFIT ASSESSMENT

Through a Benefit Assessment, the Board of Trustees will be able to plan for future fiscal programs of the District, thereby making it possible to protect the residents of the Compton Creek Mosquito Abatement District from potentially deadly and disease-transmitting mosquitoes as well as providing adequate facilities, equipment, and staff to perform such operations.

A. Authority

The levying of a benefit assessment is authorized by the Health and Safety Code, State of California, Division 3, Chapter 1, Article 1, Sections 2081, 2082 and 2083

B. Purpose

The purpose of the benefit assessment is to supplement other, but limited, revenues sufficiently in order to provide a mosquito abatement program that protects the residents of the District from disease carrying and potentially deadly pest mosquitoes; to protect the value of the land within the boundaries of the District; to provide adequate facilities and staff to perform such protection; and equipment to carry the District’s mission.

C. Concept

Targeting sources of water-mosquito-breeding; mosquitoes must have water upon which to lay their eggs, for the larvae to hatch, and for the life cycle to be repeated, that is egg to adult.

There are many sources of water in the District, such as rain, watering lawns, washing cars, sidewalks, drains and basins, driveways and buildings, creeks, rivers, etc.

In the urban areas of the District, water run-off travels through a network of gutters, catch basins, sumps, open flood control channels, and underground drainage systems, before ultimately being emptied into the ocean. Water originating at one place will often cause mosquito breeding a long distance away.

D. Concept – Benefit Assessment

As administrators of a mosquito abatement district, the concern over and prevention of mosquito-transmitted diseases is paramount. The District is also concerned with the allergic reaction and discomfort that mosquitoes cause.

Mosquitoes must have water in which to breed, completing their life cycle from egg to adult. The District is home to a species of mosquito that breeds in any kind of container, receptacle, or place that will contain water. Since water is used for such a wide range of purposes, it is ubiquitously present and facilitates mosquito breeding, especially in areas where residents of the District live, i.e. homes, apartments, etc. Therefore, the potential for mosquito breeding to occur is high throughout the District. Inspecting for and locating this mosquito breeding is the District's primary directive in protecting the public's health. Preventing this mosquito breeding requires an adequate mosquito control program that can protect the public's health against disease transmission, allergic reaction, and discomfort caused by pest mosquitoes.

Through biting, the female mosquito can transmit certain diseases which impact both man and animals. Diseases of concern in the District include malaria, arthropod-borne encephalitis, West Nile virus, Zika, and heartworm of dog.

1. There is a potential for mosquito breeding to occur on all parcels in the District.
2. Mosquitoes do not recognize boundaries of any type; they fly considerable distances. Therefore, an area-wide mosquito control program is vital to protect the health of the public.
3. The District responds to all service requests (complaints from residents in the District). The following is a list of mosquito breeding sources that were found during the period of April 2023-2024.

<u>NUMBER OF SERVICE REQUESTS</u>		<u>MOSQUITO BREEDING SOURCES</u>
	17	Adult mosquitoes
	4	Swimming pools
	8	Street gutters
	23	Catch basins
Other pests	8	Ponded water
Crane flies	12	Rodents
Midges	0	Water leaks

E. Number of Parcels in the District

There are approximately 22,968 parcels in the District, which is 12 ½ square miles in size.

F. Mechanics of getting the Benefit Assessment on the Tax Roll

1. Los Angeles County Department of Data Processing will prepare the necessary tapes from the Assessor's tape, using the tax rate areas provided by the County Auditor-Controller, Tax Division.
2. County Auditor-Controller, Tax Division assigns the District an account number.
3. The estimated cost for the County to collect the Benefit Assessment is \$15,000.00 for the year.

G. Time Schedule

May 31, 2024	Publish legal ad in Long Beach Press-Telegram detailing the public meeting.
June 17, 2024	District holds public meeting, approves or disapproves benefit assessment charge.
June 30, 2024	Resolution must be given to County Auditor-Controller
June 30, 2024	County Assessor must be given amount of benefit assessment.

June 30, 2024

County Assessor must give amount of benefit assessment to County Auditor-Controller.

July 1, 2024

2023-2024 Benefit Assessment will become effective.

VII. Publication – Notice of Public Meeting

The notice of the public meeting was published as a display ad, at least one-eighth (1/8) of a page in size. A copy of this notice is included in this report.

VIII. Exemption from the California Environmental Quality Act

Since the proposed benefit assessment is for the purpose of meeting the operational expenses, purchasing or leasing supplies, equipment or materials, meeting financial reserves, needs and requirements necessary to maintain service within existing service areas, all relating to the inspection and protection of the public from mosquitoes, the establishment of this benefit assessment is exempt from the provisions of the California Environmental Quality Act pursuant to Public Resources Code Section 21080(b).

To: Board of Trustees  
From: John Franklin, General Manager  
Subject: Amended Budget for Fiscal Year 2024-2025

Honorable Trustees:

Attached you will find the amended budget and other related budget documents for the fiscal year of 2024-2025. This balanced amended budget continues to build on the excellent work that the Board has undertaken in recent years to protect the public's health from mosquito-borne diseases. By increasing the frequency, quality, and overall number of avenues for our public education outreach, we have taken definitive strides toward our goal of reaching all residents throughout the District.

Financially, the District is in excellent shape due to the Board's continued fiscal responsibility and careful budgetary planning. Furthermore, while many public agencies are struggling to meet their PERS retirement obligations, the District's retirement account is 190% funded and its Other Post-Retirement Benefits account is over 180% funded due to its prudent planning.

This proposed budget has decreased approximately 12.17% from last year's budget for a total of \$395,900. Reasons for this decrease are:

- The District is no longer in need of the position that was created for last year's budget.
- Other accounts have been adjusted to reflect actual costs associated with the decreases in their services.

### **BENEFIT ASSESSMENT**

Historically, the District has kept costs down by keeping equipment and materials in good working order and utilizing them correctly to maximize their life span.

For the last twelve years, the District has kept its benefit assessment charge at \$ 9.00 to replenish its reserve funds to proper levels to ensure that the District would be able to operate normally in case of any fiscal or public health emergency. At the end of the 2024-2025 fiscal year, the District will have approximately \$600,000 in reserves which equates to more than one full year of operating expenses in reserves.

This year, staff proposes and recommends that the Board keep the benefit assessment charge at the same rate as the prior fiscal year in order to fund the District's modernization project and to ensure that, no matter the circumstance, the District will be able to perform its primary function the protection of its residents from mosquitoes and mosquito-borne diseases.

This year, staff proposes and recommends that the Board keep the benefit assessment charge at the same rate as the prior fiscal year in order to fund the District's modernization project and to ensure that, no matter the circumstance, the District will be able to perform its primary function – the protection of its residents from mosquitoes and mosquito-borne diseases.

COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

AMENDED BUDGET 2024-2025

<u>ACCOUNT NUMBER</u>	<u>YEARLY SALARY</u>	<u>POSITION</u>
#6100	\$ 107,100.00	GEN. MANAGER
	<u>26,800.00</u>	SEASONAL TECH
	\$ 133,900.00	

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	MAINTENANCE and OPERATIONS	2023-2024	2024-2025
#6102	TRUSTEE FEES	6,000.00	6,000.00
#6110	FICA	15,000.00	9,000.00
#6111	HEALTH INSURANCE	12,000.00	6,000.00
#6120	WEST NILE VIRUS	10,000.00	10,000.00
#6121	UNEMPLOYMENT INSURANCE	1,300.00	1,300.00
#6130	MAINTENANCE OF EQUIPMENT	1,500.00	1,500.00
#6131	LAUNDRY	4,000.00	4,000.00
#6132	MAINTENANCE of BUILDING	4,000.00	4,000.00
#6140	MEMBERSHIPS, DUES	6,000.00	8,000.00
#6141	MISCELLANEOUS	400.00	1,200.00
#6142	OFFICE EXPENSE	5,000.00	5,000.00
#6143	MVCAC RESEARCH FEES	500.00	500.00
#6145	PUBLIC EDUCATION	35,000.00	35,000.00
#6150	PROFESSIONAL SERVICES	82,500.00	92,500.00
#6151	DISTRICT MODERNIZATION PROJECT	00	.00

#6157	VACATION REIMBURSEMENT	1,000.00	1,000.00
#6160	INSECTICIDES	500.00	500.00
#6162	GAS, OIL & VEHICLE MAINT.	10,000.00	9,000.00
#6165	SCIENTIFIC	500.00	500.00
#6170	TAX COLLECTION EXPENSE	13,000.00	13,000.00
#6171	TRAVEL & TRANSPORTATION	21,000.00	21,000.00
#6172	UTILITIES	5,000.00	8,000.00
#6180	PERS – RETIREMENT	15,500.00	8,500.00
#6190	INSURANCE – GENERAL	16,500.00	16,500.00
#6191	INSURANCE – RETRO ADJUSTMENTS	00	00
#6195	EQUIPMENT PURCHASE	<u>00</u>	<u>00</u>
(Total for 2024 Budget includes former Gen Manager Salary)		\$450,800.00	\$395,900.00

COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

ESTIMATED BUDGET 2024 – 2025

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Salaries.....	\$ 136,500
Maintenance & Operations.....	395,900
Capital Outlay.....	<u>100,000</u>
	\$ 631,500

Estimated Budget & Reserves

Estimated Budget.....	\$ 395,900
Restricted Reserves.....	50,000
Encumbered Reserves.....	<u>550,000</u>
	\$ 995,900

Funds to be Raised by Taxes

Estimated Budget & Reserves.....	\$ 995,900
Less Estimated Cash – 06/30/24.....	\$ 997,000
Estimated Revenue from Property Taxes.....	\$ 175,000
Amount to be raised by the Benefit Assessment.....	\$ 209,000
Total to be raised by taxes and other sources.....	\$ 384,000

To continue the building out of the District's reserves and after having kept the Benefit Assessment (BA) charge the same the previous seven years, it is proposed that the BA be kept at \$9.00 per parcel this fiscal year.

Please note: The Benefit Assessment charge will vary depending upon parcel size and land usage

**#6100 SALARIES**

General Manager position salary will increase to \$107,100. The Seasonal Technician has assumed additional responsibilities and I propose a three dollar (3) an hour increase to twenty-seven (27) per hour.

General Manager	\$ 107,100.00
Seasonal x 6 months	<u>26,730.00</u>
	\$ 133,830.00 =

\$ 133,830.00

**#6102 TRUSTEE FEES**

California Health & Safety Code, Section 2030 reads as follows:

- (a) The members of the board of trustees shall serve without compensation.
- (b) The members of the board of trustees may receive their actual and necessary travelling and incidental expenses incurred while on official business. In lieu of paying for actual expenses, the board of trustees may by resolution provide for the allowance and payment to each trustee a sum not to exceed one hundred dollars (\$100) per month for expenses incurred while on official business. A trustee may waive the payments permitted by this subdivision.
- (c) Notwithstanding subdivision (a), the secretary of the board of trustees may receive compensation in an amount determined by the board of trustees.
- (d) Reimbursement for these expenses is subject to Sections 53232.2 and 53232.3 of the Government Code.

\$ 6000 required for this account.

**#6110 FICA**

This amount is dependent on employees and Trustee compensation. Employers are federally obligated to pay 7.65% of all employee salaries to this fund.

\$ 137,550.00  
      x 7.65%  
\$ 10,522.57 rounded off to \$ 11,000.00

**#6111**

**EMPLOYEE HEALTH INSURANCE**

By resolution, the Board of Trustees agreed an allowance of \$ 1,000 for employee health insurance.

\$ 12,000 required for this account.

**#6120**

**WEST NILE VIRUS**

This account is dedicated to any extra operational funds needed for control and surveillance of the West Nile virus. I recommend that the Board continue this funding for the foreseeable future while the West Nile virus threat is with us.

\$ 10,000 required for this account.

**#6121**

**UNEMPLOYMENT INSURANCE**

This amount is determined by each employee’s first \$7,000.00 earned in the calendar year. This amount is then multiplied by a percentage factor determined by the State’s Employment Development Dept. This year’s percentage factor, at the time of this writing remains the same at 6.2%, however with unemployment claims at record levels, an across the board increase may ensue. A 2% increase is added to current levels

\$ 20,000.00 – subject wages
x <u>6.2%</u>
\$ 1,240.00 rounded to \$1,300

\$ 1,300 required for this account.

**#6130**

**MAINTENANCE OF EQUIPMENT**

Anticipated expenses:

Computer service	\$ 1200.00
Copy Machine service	<u>300.00</u>
	\$ 1,500.00

\$ 1,500 required for this account.

**#6131**

**LAUNDRY**

The District has a contract with Cintas through 2024. When obtaining quotes from uniform companies last year, Cintas was by far the lowest, one of the reasons being that the District has been with Cintas for so long.

Last fiscal year, the District spent \$3,800 on this account. An anticipated 5% increase in rate will bring the total to:

\$ 3,800.00	\$ 3,800.00
<u>X        5%</u>	<u>+ 190.00</u>
\$ 190.00	\$ 3,990.00 rounded to 4,000.00

**#6132        MAINTENANCE OF BUILDING**

The District building is old but in good shape and is entirely functional and requires no major repairs. Anticipated expenses:

Building alarm + permit	\$	1,000.00
Fire bottle service		300.00
Fish food		500.00
Miscellaneous		<u>2,500.00</u>
	\$	4,000.00

\$ 4,000 required for this account.

**#6140        MEMBERSHIPS, DUES**

MVCAC corporate dues fluctuate each year. Dues are determined by a member’s operational expenses for the prior fiscal year multiplied by a factor determined by the Association, .009%.

MVCAC Corporate membership dues	\$	3,700.00
NACCHO membership dues		600.00
CCCA membership dues		2,000.00
AMCA memberships		500.00
Calif. Special District Assn.		1,300.00
Employees’ State Health Certificates		375.00
LAFCO		<u>150.00</u>
	\$	8,625.00

\$ 9,000 required for this account.

**#6141 MISCELLANEOUS**

This account is for items or other expenditures that are not covered in the rest of the budget. The amount remains the same as last year,

\$ 500 required for this account.

**#6142 OFFICE EXPENSE**

Anticipated expenses:

Computer supplies/programs/fees	\$	600.00
Postage		400.00
Toner for printer		750.00
Printing/copying/paper		250.00
Internet/Telephones		2,200.00
Bottled water		100.00
Office supplies		<u>250.00</u>
	\$	4,550.00

\$ 5,000 required for this account.

**#6143 MVCAC RESEARCH FEES**

In 2021-2022, the Mosquito Research Program (MRP) that was supported by the State and the UC was discontinued. At times, the District has donated \$500 for research fees.

\$ 500 required for this account.

**#6145 PUBLIC EDUCATION**

Funding the District's PE efforts, its number one step in controlling mosquitoes is a priority and should include but not be limited to the following:

Printing – educational materials	\$	34,000.00
Other undetermined materials		<u>1,000.00</u>
	\$	35,000.00

\$ 35,000 required for this account.

**#6150 PROFESSIONAL SERVICES**

Last year, the District budgeted \$50,300 for this account and spent \$17,780. One-time costs associated with the District annexation plan are included in the account.

Anticipated expenses:

Auditor	\$ 10,000.00
Accountant	2,700.00
Attorney	10,000.00
Consultants	46,000.00
Newspaper publishing	1,500.00
LA County Assessor	1,500.00
Board of Equalization	15,800.00
Training classes/webinars	1,000.00
CalPERS – GASB 68 & 74/75	3,000.00
Safe Deposit Box	<u>75.00</u>
	\$ 91,575.00 = \$ 92,000

**#6157 VACATION & SICK LEAVE REIMBURSEMENT**

This account is dedicated to paying for unused vacation and/or sick leave for the District’s General Manager as per the District’s Policy Manual. District policy is to buy back vacation and sick leave hours at half-rate.

\$1,000 required for this account.

**#6160 INSECTICIDES**

Last year, the District spent \$500 in this account. The cost of pesticide expenses will be same as the prior fiscal year \$500

\$500 required for this account.

**#6162 GAS, OIL & VEHICLE MAINTENANCE**

The price of fuel and oil fluctuates rapidly. The District has two new vehicles that are maintained regularly so that they function properly and safely. Still, there are unforeseen circumstances, breakdowns, tires, etc.

Last year, the District budgeted \$9,000 in this account and spent \$6,623.42. Staff proposes raising the amount to reflect the increase in fuel and maintenance.

\$9,000 required for this account.

**#6165 SCIENTIFIC EXPENSES**

The District will perform surveillance operations again this year. Shipping materials, equipment to operate the mosquito traps, materials to test dead birds are some of the regular supplies that will be needed throughout the mosquito breeding season.

\$ 500 required for this account.

**#6170 TAX COLLECTION EXPENSE**

Last year the County charged \$12,235 for Tax Collection expenses. This year this account needs to be raised to reflect actual costs.

\$ 13,000 required for this account.

**#6171 TRAVEL & TRANSPORTATION**

The District belongs to three organizations, the Mosquito & Vector Control Association of California, (MVCAC), the American Mosquito Control Association, (AMCA), and the California Special District Association, (CSDA) who hold annual conferences throughout the year. District Trustees and personnel may also attend other organizations' meetings relating to additional issues. Per District policy, members and the General Manager are allotted \$3,500 for travel to these conferences.

The following is a list of anticipated travel:

July. 23-26 2024	NACCHO(360) Annual Conference
Sept. 9-12, 2024	CSDA Annual Conference Indian Wells, CA
Oct. 2-4, 2024	MVCAC Quarterly Meeting Palm Desert
Jan 26-29, 2025	MVCAC Annual Conference Monterey, CA
March 3-7, 2025	AMCA Annual Conference San Juan, Puerto Rico
April 2025	MVCAC Legislative Day Sacramento
May 2025	AMCA Legislative Days Washington DC
May 2025	CCCA Annual Conference Indian Wells, CA

\$ 21,000 required for this account.

**#6172 UTILITIES**

Last year, the District budgeted \$4,000 and spent \$8,534.54. This account will Remain the same to reflect actual costs.

\$ 8,000 required for this account.

**#6180 PERS – RETIREMENT**

As per CalPERS, the District’s contribution rate for 2024-2025, will be 8.0% of affected payroll.

\$ 107,100.00
<u>    X    8.0%</u>
\$ 8,568.00– rounded to 9,000

\$10,000 required for this account.

**#6190 INSURANCE – GENERAL**

Beginning in 1990. for insurances other than health, the District has been a member of self-insured group consisting of other mosquito and vector control districts, the Vector Control Joint Powers Agency (VCJPA).

For 2023-2024, the District will have a small decrease of \$185.00. The District’s insurance policies premiums for 2023-2024:

Workers Compensation	\$	7,158
Liability		6,265
Auto Physical Damage		212
Property		1,218
General Fund		<u>951</u>
	\$	15,284 rounded to 16,000.00

\$ 16,500 required for this account.

**#6191**

**INSURANCE – RETROSPECTIVE ADJUSTMENTS**

The District's insurance, Vector Control Joint Powers Agency (VCJPA,) after annual actuary valuations performed has stated there will not be a retrospective for the fiscal year.

**#6195**

**EQUIPMENT PURCHASE**

No equipment purchases anticipated for the year