

Compton Creek Mosquito Abatement District

2025-2026 Annual Budget



COMPTON CREEK MOSQUITO ABATEMENT DISTRICT
ANNUAL BENEFIT ASSESSMENT REPORT

JUNE 2025

I. INTRODUCTION – Prior to fiscal year 2025-2026

Established in 1927, the Compton Creek Mosquito Abatement District (District) covers approximately 12.5 square miles, including the City of Compton, parts of North Long Beach, and surrounding unincorporated areas of Los Angeles County. The District operates under the oversight of a Board of Trustees, with representation from each city and county jurisdiction, ensuring locally accountable governance.

Continuous, area-wide mosquito control is essential to safeguard public health, support economic activity, and enhance quality of life. Mosquitoes pose serious health risks, transmitting diseases such as West Nile virus, St. Louis Encephalitis, Heartworm of Dog, Dengue Fever, Chikungunya, and potentially Zika virus. Their bites can also trigger allergic reactions in some individuals.

Stagnant water sources—like neglected pools, fishponds, street gutters, containers, and storm drains—serve as breeding grounds. The District employs a multifaceted control strategy, including public education, source reduction, biological control (e.g., mosquito fish), chemical treatments, weed management in unimproved channels, and an active surveillance program to monitor mosquito species and chemical resistance.

In past years, the District temporarily expanded services to address Africanized Honeybee infestations but discontinued this effort in 2003–2004. Other pest control activities, such as midges, are addressed as resources permit.

The passage of Proposition 13 led to a 60% reduction in property tax revenue, prompting the District to reduce staff, defer vehicle replacements, and scale back operations. Since then, its primary funding source has remained its share of property taxes distributed by the County.

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

The District's early efforts in public education were minimal, limited to a single annual newspaper PSA. Since then, outreach has expanded significantly to include cable television announcements, radio PSAs (including during Dodgers broadcasts), and year-round school programs for 7th-grade students featuring PowerPoint presentations, insect trays, live specimens, and promotional materials. Despite COVID-related disruptions, in-person instruction has resumed. The District also hosts community events like Mosquito Awareness Day, mails educational materials to all residents, and has utilized billboard displays along Highway 91. In recent years, its digital presence has grown through social media and website updates. As a recognized Public Health Agency, the District shares information in coordination with over 350 state, county, and local partners. Corrective steps included resuming regular PSAs, enhancing public visibility, and positioning the General Manager for community engagement.

b. Source Reduction

Due to the highly urbanized nature of the District, opportunities for source reduction are limited. Staff encourage residents to drain neglected swimming pools and remove standing water. District personnel also clear clogged gutters and catch basins when feasible. In partnership with the City of Compton, the District successfully removed silt and debris from Compton Creek to improve water flow and mitigate mosquito breeding. These efforts represent targeted interventions to address localized issues.

c. Biological Control

The District raises *Gambusia affinis* (mosquito fish) in an on-site fishpond and distributes them to residents on an as-needed basis. This biological control method is used to reduce larval populations in standing water and complements chemical and mechanical control strategies. Corrective actions include maintaining in-house fish stock for timely response to resident requests.

d. Surveillance and Evaluation

All known mosquito breeding sites are routinely inspected—now every five days from May through October, compared to the previous seven-day cycle. Larvae are collected and treated as needed. The District added a full-time employee in 2023 and retains a seasonal technician from April to September to support spraying operations. Equipment includes a specialized right-hand drive Jeep purchased in 2007 with State funds. These steps have increased efficiency and responsiveness in surveillance and control.

e. Surveys

Surveys are conducted around reported problem areas to identify additional breeding sources. These efforts often require extensive canvassing and time investment. Aerial surveillance began in 2006 and continues as needed, aided by platforms like Google Earth. Corrective steps include integrating satellite imagery into inspection protocols to enhance coverage and efficiency.

f. Weed Control

Weed overgrowth in unimproved flood control channels like Compton Creek fosters mosquito breeding. The U.S. Army Corps of Engineers (ACE), which has jurisdiction over the area, last conducted maintenance in 2001. The U.S. Army Corps of Engineers (ACE) has scheduled maintenance of Compton Creek for September of 2025.

g. Larviciding Program

Effective chemical use is critical to mosquito control. The District's spray equipment is now calibrated monthly during the breeding season, aligning with state best practices. This ensures chemicals are applied accurately and efficiently. Corrective measures included increasing calibration frequency and evaluating dosage effectiveness on an ongoing basis.

h. Liaison with City Planning and Building Departments

The District works closely with planning departments to prevent vector-friendly designs in new developments. It receives Planning Commission minutes and inspects each new building site. The General Manager also participates on the Compton Creek Revitalization Task Force to advocate for vector-conscious infrastructure. These steps ensure proactive prevention rather than reactive treatment.

i. Liaison with Other Government Agencies

Historically, collaboration was reactive and issue-specific. Today, the District actively participates in the East Rancho Dominguez Task Force, the County's West Nile and Zika Virus Committees, and the Compton Creek Task Force. These partnerships allow for coordinated responses and improved public health outcomes. Corrective action focused on expanding interagency relationships.

j. Enforcement Program

Enforcement was previously limited to occasional letters. Now, property owners—especially those with neglected pools—receive more consistent follow-up. The District works with the Compton Code Enforcement Department and County Health to ensure compliance. Resolution 01-14 was adopted to guide abatement procedures and uphold due process.

k. Employee Training Program

Training was once sporadic but is now conducted regularly. During FY 2023–2024, all staff attended over 40 hours of State-sanctioned continuing education to maintain their applicator certifications. This enhances staff competency and regulatory compliance.

l. Office Program

There is no dedicated office staff; all administrative functions are handled by the General Manager, including correspondence and bookkeeping. With support from a seasonal employee and upgraded software, the General Manager has reduced fieldwork from 50% to just 10% of his time. This shift ensures more focused oversight and administrative management.

m. Entomological Program

The District lacks in-house capacity for advanced chemical resistance testing and virus research. The General Manager performs species identification, with outside entomologists consulted as needed. Pesticide rotation is used to prevent resistance. More research on disease transmission and environmental factors remains necessary. Corrective steps include maintaining identification standards and leveraging external expertise.

n. Supervision

Previously, the General Manager spent roughly half his time in the field. This has been reduced to 10% through staffing support and operational streamlining, allowing for more effective oversight.

o. Replacement Vehicles

The District needs a structured vehicle replacement plan. A 1987 right-hand drive spray vehicle was replaced in 2007, and the fleet now includes two pickup trucks from 2016 and 2018. Future planning is needed to maintain reliability and avoid unanticipated capital expenditures.

III. BENEFIT ASSESSMENT 2025-2026

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.

IV. BENEFIT ASSESSMENT 2025-2026

The District will continue implementing the comprehensive mosquito abatement program described above, including any ongoing or previously initiated actions. To support long-term operational stability and employee benefits, the District joined the Public Employees Retirement System (PERS) in 1987-1988, followed by participation in the Vector Control Joint Powers Agency (VCJPA) in 1993-1994, securing cost-effective insurance coverage.

Following the passage of the 1996 Right to Vote on Taxes Act, the District's former Service Charge authority became untenable. The Benefit Assessment, authorized under the Act, provides a legally defensible funding mechanism so long as it demonstrates a tangible benefit to assessed land.

Mosquito and vector control services make land more habitable and valuable. Land plagued by vectors is undesirable, leading to population loss, business closures, and declining tax revenues. Because mosquitoes do not respect property boundaries, a single neglected parcel can undermine the health and value of surrounding properties. Area-wide control protects public health, preserves property values, and supports economic vitality.

The District also recognizes the need to modernize its physical infrastructure. The current headquarters, built in 1962, requires replacement to meet regulatory standards, including full ADA compliance. Although a rebuild was originally scheduled for completion in 2020-2021, financial constraints delayed the project. The District has since earmarked \$5500,000 in reserves and will continue incremental allocations to minimize fiscal strain. To bolster community engagement and funding support, the District will expand public education outreach, culminating in a District-wide event to promote mosquito awareness and shared responsibility.

V. ADVANTAGE OF BENEFIT ASSESSMENT

Through the implementation of a Benefit Assessment, the Board of Trustees gains the ability to responsibly plan and fund future fiscal programs necessary to protect residents of the Compton Creek Mosquito Abatement District from mosquito-borne diseases. This funding mechanism also supports the District's ability to maintain adequate staffing, equipment, and facilities for effective operations.

- A. Authority

The District's authority to levy a Benefit Assessment is granted by the California Health and Safety Code, Division 3, Chapter 1, Article 1, Sections 2081, 2082, and 2083.

B. Purpose

The purpose of the assessment is to supplement limited revenue streams in order to operate a comprehensive mosquito abatement program. These funds are essential to protecting public health, preserving property values, and ensuring the District can maintain sufficient facilities, staffing, and operational capacity to fulfill its mission.

C. Concept

Mosquitoes require water to breed, progressing through a life cycle from egg to adult. In the District, water sources are abundant and varied, including rainfall, lawn irrigation, vehicle washing, and runoff into drains, gutters, catch basins, creeks, rivers, and underground drainage systems. These water sources can be widely dispersed, meaning that breeding often occurs far from the point of origin. Effective mosquito control requires continuous surveillance and intervention across the full urban drainage network to interrupt this life cycle.

The Benefit Assessment reflects the District's obligation to prevent not only the transmission of mosquito-borne illnesses such as West Nile virus and St. Louis Encephalitis, but also the discomfort and allergic reactions caused by mosquito bites. Given the presence of container-breeding mosquito species across the District, mosquito control must be area-wide and proactive. Because all properties are potentially affected by vector activity, the Benefit Assessment ensures equitable funding to protect the health, safety, and well-being of all residents.

D. Justification

Mosquito breeding has the potential to occur on any parcel within the District, as mosquitoes require only small amounts of standing water and are not constrained by property boundaries. Given their ability to travel significant distances, an area-wide mosquito control program is essential to effectively protect public health. The District responds to all resident service requests, and the following list reflects breeding sources identified during the period of April 2023–2024.

To: Board of Trustees
From: John Franklin, General Manager
Subject: Amended Budget for Fiscal Year 2025-2026

Honorable Trustees:

Attached you will find the amended budget and other related budget documents for the fiscal year of 2025-2026. 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 6.04% from last year's budget for a total of \$372,000. Reasons for this decrease are:

- Reduction of Professional Services needed in the fiscal year 2025-2026
- 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 2025-2026 fiscal year, the District will have approximately \$550,000 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 2025-2026

| | | |
|-----------------------|----------------------|-----------------|
| <u>ACCOUNT NUMBER</u> | <u>YEARLY SALARY</u> | <u>POSITION</u> |
| #6100 | \$ 112,445.00 | GEN. MANAGER |
| | <u>29,120.00</u> | SEASONAL TECH |
| | \$ 141,55.00 | |

| | MAINTENANCE and OPERATIONS | 2024-2025 | 2025-2026 |
|-------|--------------------------------|-----------|------------|
| #6102 | TRUSTEE FEES | 6,000.00 | 6,000.00 |
| #6110 | FICA | 9,000.00 | 11,500.00 |
| #6111 | HEALTH INSURANCE | 6,000.00 | 6,000.00 |
| #6120 | WEST NILE VIRUS | 10,000.00 | 10,000.00 |
| #6121 | UNEMPLOYMENT INSURANCE | 1,300.00 | 2,500.00 |
| #6130 | MAINTENANCE OF EQUIPMENT | 1,500.00 | 1,500.00 |
| #6131 | LAUNDRY | 4,000.00 | 2,000.00 |
| #6132 | MAINTENANCE of BUILDING | 4,000.00 | 4,000.00 |
| #6140 | MEMBERSHIPS, DUES | 8,000.00 | 8,500.00 |
| #6141 | MISCELLANEOUS | 1,200.00 | 1,200.00 |
| #6142 | OFFICE EXPENSE | 5,000.00 | 4,000.00 |
| #6143 | MVCAC RESEARCH FEES | 500.00 | 500.00 |
| #6145 | PUBLIC EDUCATION | 35,000.00 | 35,000.00 |
| #6150 | PROFESSIONAL SERVICES | 92,500.00 | 85,500.00 |
| #6151 | DISTRICT MODERNIZATION PROJECT | 200,00.00 | 200,000.00 |

| | | | |
|-------|-------------------------------|--------------|--------------|
| #6157 | VACATION REIMBURSEMENT | 1,000.00 | 1,000.00 |
| #6160 | INSECTICIDES | 500.00 | 500.00 |
| #6162 | GAS, OIL & VEHICLE MAINT. | 9,000.00 | 9,000.00 |
| #6165 | SCIENTIFIC | 500.00 | 1,500.00 |
| #6170 | TAX COLLECTION EXPENSE | 13,000.00 | 13,000.00 |
| #6171 | TRAVEL & TRANSPORTATION | 21,000.00 | 24,000.00 |
| #6172 | UTILITIES | 5,000.00 | 6,000.00 |
| #6180 | PERS – RETIREMENT | 8,500.00 | 9,500.00 |
| #6190 | INSURANCE – GENERAL | 16,500.00 | 18,500.00 |
| #6191 | INSURANCE – RETRO ADJUSTMENTS | 00 | 00 |
| #6195 | EQUIPMENT PURCHASE | <u>00</u> | <u>00</u> |
| = | | \$596,900.00 | \$572,000.00 |

COMPTON CREEK MOSQUITO ABATEMENT DISTRICT

ESTIMATED BUDGET 2025 – 2026

| | |
|-------------------------------|----------------|
| Salaries..... | \$ 142,000 |
| Maintenance & Operations..... | 389,500 |
| Capital Outlay..... | <u>100,000</u> |
| | \$ 631,500 |

Estimated Budget & Reserves

| | |
|--------------------------|----------------|
| Estimated Budget..... | \$ 372,000 |
| Restricted Reserves..... | 50,000 |
| Encumbered Reserves..... | <u>550,000</u> |
| | \$ 972,000 |

Funds to be Raised by Taxes

| | |
|---|--------------|
| Estimated Budget & Reserves..... | \$ 971,000 |
| Less Estimated Cash – 06/30/25..... | \$ 1,050,000 |
| 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 \$112,455. The Seasonal Technician has assumed additional responsibilities and I propose a one dollar an hour increase to twenty-eight (28) per hour.

| | | |
|---------------------|------------------|---|
| General Manager | \$ 112,455.00 | |
| Seasonal x 6 months | <u>29,120.00</u> | |
| | \$ 141,575.00 | = |

\$ 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.

| | |
|--|--|
| \$ 147,575.00 | |
| <u>x 7.65%</u> | |
| \$ 11,289.48 rounded off to \$ 11,500.00 | |

#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 discontinued its contract with Cintas. The District has determined that it is fiscally advantageous to uniforms manufactured by a private vendor.

The District has anticipated manufacturing uniforms at the cost of:

\$ 2,000.00

#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 |
| PAPA membership dues | | 50.00 |
| LAFCO | | <u>150.00</u> |
| | \$ | 8,675.00 |

\$ 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 | | 1,200.00 |
| Bottled water | | 100.00 |
| Office supplies | | <u>250.00</u> |
| | \$ | 3,550.00 |

\$ 4,000 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 \$72,500 for this account.

Anticipated expenses:

| | |
|---------------------------|--------------------------|
| Auditor | \$ 13,000.00 |
| Accountant | 2,700.00 |
| Attorney | 10,500.00 |
| Consultants | 36,000.00 |
| 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> |
| | \$ 85,075.00 = \$ 85,500 |

#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 \$8,940.17. 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. 14-18, 2025 | NACCHO(360) Annual Conference Anaheim, CA |
| Sept. 9-12, 2025 | CSDA Annual Conference Indian Wells, CA |
| Oct. 2-4, 2025 | MVCAC Quarterly Meeting Palm Desert |
| Feb 1-4, 2026 | MVCAC Annual Conference Rancho Mirage, CA |
| Feb 26-27, 2026 | VCJPA Board of Directors Meeting Santa Cruz, CA |
| March 3-7, 2026 | AMCA Annual Conference Portland, Oregon |
| April 2026 | MVCAC Legislative Day Sacramento |
| May 2026 | AMCA Legislative Days Washington DC |
| May 2026 | CCCA Annual Conference Indian Wells, CA |
| June 2026 | CSDA General Manager leadership Summit |

\$ 24,000 required for this account.

#6172 UTILITIES

Last year, the District budgeted \$5,000 and spent \$5,766.65. This account will remain the same to reflect actual costs.

\$ 6,000 required for this account.

#6180 PERS – RETIREMENT

As per CalPERS, the District's contribution rate for 2025-2026, will be 8.0% of affected payroll.

\$ 112,445.00
X 8.0%
\$ 8,996.40– rounded to 9,000

\$9,500 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).

| | | |
|----------------------|----|-----------------------------|
| Workers Compensation | \$ | 8,053 |
| Liability | | 7,265 |
| Auto Physical Damage | | 521 |
| Property | | 837 |
| General Fund | | <u>1,745</u> |
| | \$ | 18,421 rounded to 18,500.00 |

\$ 18,500 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