

**FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
BOARD OF TRUSTEES MEETING
District Office, 2555 N Street, Firebaugh, California**

**May 20, 2019
9:00 a.m.**

AGENDA

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PLEDGE OF ALLEGIANCE**

4. GENERAL CONSENT ITEMS

- a) MINUTES OF THE LAST MEETING
- b) CHECKS FOR RATIFICATION
- c) CHECKS FOR APPROVAL
- d) FINANCIAL REPORTS

5. PUBLIC COMMENT

This portion of the meeting is reserved for persons desiring to address the Board on any public matter within the Board's jurisdiction. The Board President may impose a time limit on said comments.

**6. APPROVAL OF ADDITIONAL ITEMS OF IMMEDIATE NEED TO
THE AGENDA**

(Requires $\frac{2}{3}$ Board approval)

7. STAFF REPORTS AND INFORMATION

- a) OPERATIONS AND LEGISLATIVE REPORT
District staff will update the Board on District operations, legislative and regulatory issues, mosquito conditions, staffing, program plans for the oncoming season and other issues of importance to this District.
- b) MEETING REPORTS
The Manager will present an oral report of all meetings attended since the last board meeting.
 - CCVCJPA Quarterly Meeting, April 18th, Fresno, CA
 - Zika/Mosquito Prevention Campaign Outcomes, April 29, Fresno, CA
- c) UPCOMING MEETINGS
The Manager will inform the Board of upcoming meetings.

Decisions may be made regarding attendance by staff and/or trustees at these meetings.

- AMCA Washington Conference, May 14-15, Washington, DC

d) **PROPERTY SALE UPDATE**

The board will hear an update regarding the sale of the excess property and the associated project.

8. ACTION – Action may be taken on any item on the agenda. Items in this section are expected to have action taken at this meeting.

a) **MOSQUITO & DISEASE CONTROL ASSESSMENT:
ENGINEER'S REPORT**

The Board will review the Engineer's Report on the renewal of our benefit assessment to continue and enhance mosquito and disease control on the Westside of Fresno County. Following review of the report, the Board will consider approval of a Resolution preliminarily approving the engineer's report and providing for notice of the public hearing for the District's 2019-20 benefit assessment.

RESOLUTION #279

b) **PROPOSITION 4 SPENDING LIMITATIONS**

The Board will review the calculations for the annual Proposition 4 spending limitation. Following review, the Board will consider approval of a Resolution declaring the 2019-20 spending limitation under Proposition 4.

RESOLUTION #280

c) **2018-19 BUDGET REVIEW AND ADJUSTMENTS**

The Manager will update the Board on the 2018-19 budget. The Board will consider adjustments of some budget items to conform to actual purchases for the fiscal year

d) **2019-20 SALARIES**

The Board will review the District's salary schedule and some comparisons with other districts in this region. The Board will consider a Cost of Living Adjustment and other adjustments to the salary schedule.

e) **2019-20 BUDGET**

The Board will review the proposed 2019/20 budget and supporting documentation. The Board will consider adoption of the proposed budget.

- d) **DISTRICT SOLAR PROJECT: INITIAL CONSIDERATIONS**
The Board will discuss a potential solar project for district facilities and whether to hire a consultant for preparation of an RFP.

9. TRUSTEE ISSUES

- a) **TRUSTEE REPORTS AND QUESTIONS**

The Trustees will report on mosquito conditions and public opinion in their respective areas. Any questions or problems will be presented to staff.

10. REQUEST FOR FUTURE AGENDA ITEMS -

The Board President will entertain suggestions for future agenda items.

11. ADJOURNMENT

The next regular meeting of the Board will be held on **June 13, 2019.**

Accessible Public Meetings: Upon request, the Fresno Westside Mosquito Abatement District will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. Please send a written request, including your name, mailing address, phone number and a brief description of the requested materials and preferred alternative format or auxiliary aid or service at least eight (8) days before the meeting. Requests should be sent to: Fresno Westside Mosquito Abatement District, 2555 N Street, Firebaugh, CA 93622 or creis@fresnowestmosquito.com.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
2555 N STREET - FIREBAUGH, CALIFORNIA

MINUTES: Board Meeting -----April 11, 2019
Headquarters-----Firebaugh, California
TRUSTEES PRESENT: Capuchino, Felker, Fickett, Williams, Ram, Fontana
TRUSTEES ABSENT: None
OTHERS PRESENT: Conlin Reis, Dist. Manager

President Fontana called the meeting to order at 12:54 p.m.

* President Fontana called for review of the General Consent items. Following discussion and review, a motion was made, seconded and passed to approve the general consent items, as presented.

MOTION: Trustee Fickett SECOND: Trustee Williams

There was no public comment.

The Manager provided a brief oral report on District operations, legislative, regulatory and other issues of importance to this District.

The Manager reported on meetings he has attended over the past month on behalf of the District and provided an oral report on issues of importance discussed at those meetings.

The Manager informed the Board of upcoming meetings and let them know which meetings he plans to attend on behalf of the District.

* The Manager presented additional details on the 457 option provided by Teacher's Pension. Most trustees felt that there were sufficient retirement options at this time. After some discussion, a motion was made, seconded, and passed to not add the new 457 option.

MOTION: Trustee Ram SECOND: Trustee Felker

Ayes: Ram, Felker, Fickett, Williams, Fontana

Nos: Capuchino

Abstain/Absent: None

* Pursuant to Health and Safety Code section 2064, the manager presented information on the ongoing nuisance conditions on the Mendota Wildlife Area. With no expected changes to management practices, similar interventions to previous years would be necessary. After some discussion, a motion was made, seconded, and passed unanimously to declare an ongoing nuisance on the MWA. The district will continue to waive civil penalties but will assess monthly costs to CDFW.

MOTION: Trustee Felker SECOND: Trustee Fickett

* The Board unanimously declared the Ford F-150 (2009), Vehicle # 10, surplus property and authorized the manager to prepare it for sale.

MOTION: Trustee Capuchino SECOND: Trustee Williams

* A motion was made to take an agenda item out of order. The renewal of aircraft insurance was moved to this time to allow the Board to switch to the budget packet for the remaining meeting items. A motion to this end was made, seconded, and passed unanimously. to move the agenda item.

MOTION: Trustee Ram SECOND: Trustee Williams

* The Manager presented the aircraft insurance renewal for 2019-20. After some discussion, a motion as made, seconded, and passed unanimously to approve renewal of the insurance and to decline Terrorism coverage.

MOTION: Trustee Felker SECOND: Trustee Fickett

The Manager presented the 2019-20 Salaries packet. The Board discussed the current salary ranges and potential Cost of Living increases. No action was taken at this time.

The Manager presented the 2019-20 Budget packet (including the draft preliminary budget). No action was taken at this time.

Trustee Fickett left at 2:50 pm.

* The Board discussed the rate of the Benefit Assessment for the 2019-20 Fiscal Year. The Board reviewed the funding history and expected capital expenditures over the next few years. After much discussion, a motion was made, seconded, and passed unanimously to not increase the Benefit Assessment at this time.

MOTION: Trustee Ram SECOND: Trustee Capuchino

The President asked the Trustees to report on mosquito conditions and public opinion in their respective areas. Nothing was reported at this time.

The Board requested the manager gather cost-benefit information for the installation of solar panels at the District. This will be presented into the next board meeting and incorporated into the proposed budget.

There being no further business, the meeting was adjourned at 3:10 p.m. The next regular meeting of the Board will be held on May 09, 2019.

Chairman

Secretary

Fresno Westside Mosquito Abatement District
Checks for Ratification
April 16 through May 15, 2019

Date	Num	Name	Memo	Amount
Apr 16 - May 15, 19				
04/29/2019		QuickBooks Payroll Service	Created by Payroll Service...	-11,792.53
05/14/2019		QuickBooks Payroll Service	Created by Payroll Service...	-11,967.90
05/01/2019	AutoPay	Blue Shield of California	Health Ins. Premium - May...	-5,239.92
05/06/2019	AutoPay	Pacific Gas & Electric Co.	Utilities	-908.92
05/01/2019	E-Pay	Mutual of Omaha	Life Insurance - May	-179.35
04/30/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-1,695.94
04/30/2019	E-Pay	Calpers 457	Def Comp	-2,250.00
04/30/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-5,840.10
04/30/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-5,988.42
04/30/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-576.84
05/15/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-581.70
05/15/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-6,111.18
05/14/2019	E-PAY	VOYA Institutional Trust Co.	Def Comp	-425.00
04/30/2019	DD1368	Quigley, Robert	Direct Deposit	0.00
04/30/2019	DD1369	Ramos, Edward	Direct Deposit	0.00
04/30/2019	DD1370	Reis, Conlin	Direct Deposit	0.00
04/30/2019	DD1371	Rowan, Chance D	Direct Deposit	0.00
04/30/2019	DD1372	Verdugo, Alfredo J	Direct Deposit	0.00
04/30/2019	DD1373	Young, Brenda D	Direct Deposit	0.00
05/15/2019	DD1374	Fickett, Mark	Direct Deposit	0.00
05/15/2019	DD1375	Quigley, Robert	Direct Deposit	0.00
05/15/2019	DD1376	Ramos, Edward	Direct Deposit	0.00
05/15/2019	DD1377	Reis, Conlin	Direct Deposit	0.00
05/15/2019	DD1378	Rowan, Chance D	Direct Deposit	0.00
05/15/2019	DD1379	Verdugo, Alfredo J	Direct Deposit	0.00
05/15/2019	DD1380	Young, Brenda D	Direct Deposit	0.00
04/30/2019	8179	ASI Administrative Solutions	Claims	-52.19
04/30/2019	8180	VOYA Institutional Trust Co.	Def Comp	-425.00
04/30/2019	8181	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
04/30/2019	8182	Burns, Richard	Pay Period 04/16/2019 - ...	-1,669.37
04/30/2019	8183	Chapman, Brian	Pay Period 04/16/2019 - ...	-1,523.31
04/30/2019	8184	Coffey, Kenneth	Pay Period 04/16/2019 - ...	-1,494.26
04/30/2019	8185	Diedrich, Matt	Pay Period 04/16/2019 - ...	-1,190.78
04/30/2019	8186	Howard, Robert C.	Pay Period 04/16/2019 - ...	-1,067.05
05/09/2019	8187	Ag & Industrial	Spray Pump for Plane	-57.62
05/09/2019	8188	Agri-Turf Distributing, LLC	Ranger Pro 5 gallons	-80.96
05/09/2019	8189	ASI Administrative Solutions	Claims_Cassidy Reis	-142.25
05/09/2019	8190	ASI Administrative Solutions	May Admin	-270.00
05/09/2019	8191	AT&T - CALNET	Office phones	-78.18
05/09/2019	8192	Guthrie Petroleum	870 gallons gas	-3,206.36
05/09/2019	8193	TDC Aero Logistics Inc.	Aircraft Management, Rep...	-2,540.00
05/09/2019	8194	US Bank Corporate Paymen...	CalCard Payment	-8,180.37
05/15/2019	8195	VOYA Institutional Trust Co.	VOID: Def Comp	0.00
05/15/2019	8196	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
05/15/2019	8197	Capuchino, S. Leo	Trustee in-lieu_April	-92.35
05/15/2019	8198	Felker, Robert	Trustee in-lieu_April	-92.35
05/15/2019	8199	Fontana, Eric	Trustee in-lieu_April	-92.35
05/15/2019	8200	Ram, Rene	Trustee in-lieu_April	-92.35
05/15/2019	8201	Williams, Frank	Trustee in-lieu_April	-92.35
05/15/2019	8202	Burns, Richard	Pay Period 05/01/2019 - 0...	-1,669.37
05/15/2019	8203	Chapman, Brian	Pay Period 05/01/2019 - 0...	-1,523.31
05/15/2019	8204	Coffey, Kenneth	Pay Period 05/01/2019 - 0...	-1,494.24
05/15/2019	8205	Diedrich, Matt	Pay Period 05/01/2019 - 0...	-1,190.76
05/15/2019	8206	Howard, Robert C.	Pay Period 05/01/2019 - 0...	-1,067.05

05/17/19

Fresno Westside Mosquito Abatement District
Checks for Ratification
April 16 through May 15, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
05/09/2019	8207	Conlin D. Reis	Meals: Reis - AMCA Conf...	-306.00
05/15/2019	282993	Fresno Westside M.A.D.	Replenish revolving account	-84,000.00
05/15/2019	282993	Fresno Westside M.A.D.	Replenish revolving account	84,000.00
Apr 16 - May 15, 19				<u>-84,247.98</u>

Fresno Westside Mosquito Abatement District
Checks for Approval
May 16 - 31, 2019

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
May 16 - 31, 19				
05/30/2019		QuickBooks Payroll Service	Created by Payroll Service on 05/1...	-11,959.56
05/31/2019	E-Pay	Calpers 457	Def Comp	-2,250.00
05/31/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-5,840.10
05/31/2019	E-Pay	Fresno Westside M.A.D.	4649627650	-1,695.94
05/31/2019	E-Pay	VOYA Institutional Trust Co.	Def Comp	-425.00
05/31/2019	E-Pay	Fresno Westside M.A.D.	698-1686-6	-586.55
05/31/2019	E-Pay	Fresno Westside M.A.D.	94-6037648	-6,065.34
05/31/2019	DD1381	Quigley, Robert	Direct Deposit	0.00
05/31/2019	DD1382	Ramos, Edward	Direct Deposit	0.00
05/31/2019	DD1383	Reis, Conlin	Direct Deposit	0.00
05/31/2019	DD1384	Rowan, Chance D	Direct Deposit	0.00
05/31/2019	DD1385	Verdugo, Alfredo J	Direct Deposit	0.00
05/31/2019	DD1386	Young, Brenda D	Direct Deposit	0.00
05/20/2019	8208	ASI Administrative Solutions	Claims	-2,782.79
05/20/2019	8209	CCVCJPA	Dental/Vision - May 2019	-432.46
05/31/2019	8210	Angela Patlan Diedrich	Case 12 CE FL 04871	-500.00
05/31/2019	8211	Burns, Richard	Pay Period 05/16/2019 - 05/31/2019	-1,669.38
05/31/2019	8212	Chapman, Brian	Pay Period 05/16/2019 - 05/31/2019	-1,523.32
05/31/2019	8213	Coffey, Kenneth	Pay Period 05/16/2019 - 05/31/2019	-1,494.24
05/31/2019	8214	Diedrich, Matt	Pay Period 05/16/2019 - 05/31/2019	-1,190.76
05/31/2019	8215	Howard, Robert C.	Pay Period 05/16/2019 - 05/31/2019	-1,164.05
May 16 - 31, 19				<u>-39,579.49</u>

Fresno Westside Mosquito Abatement District

Profit & Loss

April 2019

05/17/19

Accrual Basis

	Apr 19	Apr 18
Ordinary Income/Expense		
Income		
District Deposits		
Retiree's	66.54	66.54
District Deposits - Other	679.91	0.00
Total District Deposits	746.45	66.54
Fresno County Zika Funding	0.00	11,613.04
Interest	593.55	505.57
Taxes - Benefit Assessment	254,496.29	240,271.00
Taxes - Property	401,112.66	378,261.09
Total Income	656,948.95	630,717.24
Gross Profit	656,948.95	630,717.24
Expense		
5010 Salaries & Wages	54,629.60	51,159.34
5020 OASDI, Retirement		
5021 OASDI	4,186.83	4,071.67
5022 CalPERS Normal	4,185.32	3,758.07
Total 5020 OASDI, Retirement	8,372.15	7,829.74
5030 Gr. Ins., Unemp.	5,857.42	5,010.38
5040 Insecticide	80.96	5,749.47
5050 Clothing	275.57	256.69
5060 Communications	559.69	490.26
5090 Household	24.56	93.02
5100 Insurance		
5101 General, Liability, Auto	0.00	164.46
5102 Aircraft	9,422.00	8,806.00
Total 5100 Insurance	9,422.00	8,970.46
5120 Equipment Maintenance		
5121 Gas & Oil	3,206.36	2,156.01
5122 Parts, Repairs	0.00	71.55
5125 Parts & Repairs, Aircraft	57.62	4,732.20
Total 5120 Equipment Maintena...	3,263.98	6,959.76
5130 Bldg and Grounds Maint.	117.72	71.98
5150 Membership and Dues	1,050.00	0.00
5170 Office Expense	28.49	84.57
5220 Small Tools	0.00	111.57
5230 District Special Expense		
5231 Miscellaneous	63.00	43.50
5232 Field Expenses	1,100.12	502.10
5233 Research	0.00	24.82
5234 Surveillance	503.20	0.00
5236 Aerial Management	2,540.00	585.00

05/17/19
Accrual Basis

Fresno Westside Mosquito Abatement District
Profit & Loss
April 2019

	Apr 19	Apr 18
Total 5230 District Special Expe...	4,206.32	1,155.42
5250 Transportation		
5251 Trustees	600.00	400.00
5252 Travel Expenses	495.57	1,683.00
Total 5250 Transportation	1,095.57	2,083.00
5260 Utilities	1,025.94	998.33
5370 Capital Outlay		
5372 Auto	0.00	22,339.06
5373 Aircraft	0.00	2,441.25
Total 5370 Capital Outlay	0.00	24,780.31
5380 Retiree's Insurance	66.54	0.00
5390 Long Term Debt	66,228.07	66,228.07
5500 ZikaVirus Funding		
5501 Zika Funding Equipment	0.00	367.76
5504 PR/Outreach	0.00	2,091.99
Total 5500 ZikaVirus Funding	0.00	2,459.75
Payroll Expenses	0.00	118.50
Total Expense	156,304.58	184,610.62
Net Ordinary Income	500,644.37	446,106.62
Net Income	<u>500,644.37</u>	<u>446,106.62</u>

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
 July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	665.40	850.00	-184.60	78.3%
District Deposits - Other	5,102.05	2,700.00	2,402.05	189.0%
Total District Deposits	5,767.45	3,550.00	2,217.45	162.5%
Interest	19,173.17	18,000.00	1,173.17	106.5%
Other Charge	58,741.10	50,000.00	8,741.10	117.5%
Taxes - Benefit Assessment	535,540.28	533,000.00	2,540.28	100.5%
Taxes - Property	844,824.99	831,000.00	13,824.99	101.7%
Zika Funding Income	8,596.41	0.00	8,596.41	100.0%
Total Income	1,472,643.40	1,435,550.00	37,093.40	102.6%
Gross Profit	1,472,643.40	1,435,550.00	37,093.40	102.6%
Expense				
5010 Salaries & Wages	526,739.12	652,000.00	-125,260.88	80.8%
5020 OASDI, Retirement				
5021 OASDI	40,333.42	49,870.00	-9,536.58	80.9%
5022 CalPERS Normal	41,853.20	51,300.00	-9,446.80	81.6%
5023 Unfunded Accrued Liabil...	11,673.00	12,100.00	-427.00	96.5%
5020 OASDI, Retirement - Other	0.00	0.00	0.00	0.0%
Total 5020 OASDI, Retirement	93,859.62	113,270.00	-19,410.38	82.9%
5030 Gr. Ins., Unemp.	63,957.60	84,500.00	-20,542.40	75.7%
5031 Retiree's Insurance	0.00	0.00	0.00	0.0%
5040 Insecticide	34,457.12	100,000.00	-65,542.88	34.5%
5050 Clothing	2,242.20	3,900.00	-1,657.80	57.5%
5060 Communications	3,433.90	5,000.00	-1,566.10	68.7%
5090 Household	552.43	350.00	202.43	157.8%
5100 Insurance				
5101 General, Liability, Auto	29,335.68	29,885.00	-549.32	98.2%
5102 Aircraft	9,422.00	9,000.00	422.00	104.7%
5103 Compensation	20,193.37	17,500.00	2,693.37	115.4%
5104 Deductibles	0.00	1,000.00	-1,000.00	0.0%
Total 5100 Insurance	58,951.05	57,385.00	1,566.05	102.7%
5120 Equipment Maintenance				
5121 Gas & Oil	18,245.95	22,000.00	-3,754.05	82.9%
5122 Parts, Repairs	6,389.93	6,000.00	389.93	106.5%
5123 Shop Expense	190.26	500.00	-309.74	38.1%
5124 Gas & Oil - Aircraft	95.02	5,400.00	-5,304.98	1.8%
5125 Parts & Repairs, Aircraft	8,503.63	9,000.00	-496.37	94.5%
Total 5120 Equipment Maintena...	33,424.79	42,900.00	-9,475.21	77.9%
5130 Bldg and Grounds Maint.	1,939.59	4,750.00	-2,810.41	40.8%
5140 Lab Expenses	259.41	1,000.00	-740.59	25.9%
5150 Membership and Dues	15,768.00	14,400.00	1,368.00	109.5%
5170 Office Expense	1,721.37	2,000.00	-278.63	86.1%

Fresno Westside Mosquito Abatement District
Budget Comparison by Account
July 2018 through April 2019

	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
5180 Professional Services	19,877.16	19,500.00	377.16	101.9%
5200 Equipment Rentals	0.00	1,000.00	-1,000.00	0.0%
5220 Small Tools	0.00	500.00	-500.00	0.0%
5230 District Special Expense				
5231 Miscellaneous	5,801.13	6,000.00	-198.87	96.7%
5232 Field Expenses	2,083.78	3,500.00	-1,416.22	59.5%
5233 Research	107.64	1,500.00	-1,392.36	7.2%
5234 Surveillance	12,840.28	20,000.00	-7,159.72	64.2%
5235 Public Education	591.33	1,800.00	-1,208.67	32.9%
5236 Aerial Management	14,280.00	16,500.00	-2,220.00	86.5%
5237 Digital Field Data License	3,600.00	7,750.00	-4,150.00	46.5%
Total 5230 District Special Expe...	39,304.16	57,050.00	-17,745.84	68.9%
5250 Transportation				
5251 Trustees	5,500.00	8,400.00	-2,900.00	65.5%
5252 Travel Expenses	8,737.87	15,400.00	-6,662.13	56.7%
Total 5250 Transportation	14,237.87	23,800.00	-9,562.13	59.8%
5260 Utilities	10,256.67	11,000.00	-743.33	93.2%
5340 Fees & Assessments	92.44	3,200.00	-3,107.56	2.9%
5360 Bldg & Grounds Improve.	21,124.97	5,000.00	16,124.97	422.5%
5370 Capital Outlay				
5372 Auto	0.00	15,000.00	-15,000.00	0.0%
5374 Shop	22,242.74	22,000.00	242.74	101.1%
5375 Field	0.00	3,000.00	-3,000.00	0.0%
Total 5370 Capital Outlay	22,242.74	40,000.00	-17,757.26	55.6%
5380 Retiree's Insurance	665.40	850.00	-184.60	78.3%
5390 Long Term Debt	132,456.14	132,500.00	-43.86	100.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	6,409.32	0.00	6,409.32	100.0%
5503 Zika Funding Personnel	225.00	0.00	225.00	100.0%
5504 PR/Outreach	0.00	0.00	0.00	0.0%
5505 Fresno County Website	0.00	0.00	0.00	0.0%
Total 5500 ZikaVirus Funding	6,634.32	0.00	6,634.32	100.0%
Total Expense	1,104,198.07	1,375,855.00	-271,656.93	80.3%
Net Ordinary Income	368,445.33	59,695.00	308,750.33	617.2%
Net Income	368,445.33	59,695.00	308,750.33	617.2%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2018 through April 2019

	Jul '18 - Apr 19	Jul '17 - Apr 18	\$ Change	% Change
Ordinary Income/Expense				
Income				
District Deposits				
Retiree's	665.40	4,729.40	-4,064.00	-85.9%
District Deposits - Other	5,102.05	2,537.44	2,564.61	101.1%
Total District Deposits	5,767.45	7,266.84	-1,499.39	-20.6%
Fresno County Zika Funding	0.00	20,920.86	-20,920.86	-100.0%
Interest	19,173.17	21,706.98	-2,533.81	-11.7%
Other Charge	58,741.10	43,351.76	15,389.34	35.5%
Taxes - Benefit Assessment	535,540.28	505,384.81	30,155.47	6.0%
Taxes - Property	844,824.99	800,717.42	44,107.57	5.5%
Technology Grants				
CRT Grant	0.00	0.00	0.00	0.0%
Total Technology Grants	0.00	0.00	0.00	0.0%
Zika Funding Income	8,596.41	49,999.21	-41,402.80	-82.8%
Total Income	1,472,643.40	1,449,347.88	23,295.52	1.6%
Gross Profit	1,472,643.40	1,449,347.88	23,295.52	1.6%
Expense				
5010 Salaries & Wages	526,739.12	526,557.89	181.23	0.0%
5020 OASDI, Retirement				
5021 OASDI	40,333.42	41,293.37	-959.95	-2.3%
5022 CalPERS Normal	41,853.20	40,043.74	1,809.46	4.5%
5023 Unfunded Accrued Liabil...	11,673.00	7,286.00	4,387.00	60.2%
Total 5020 OASDI, Retirement	93,859.62	88,623.11	5,236.51	5.9%
5030 Gr. Ins., Unemp.	63,957.60	75,732.99	-11,775.39	-15.6%
5040 Insecticide	34,457.12	77,240.28	-42,783.16	-55.4%
5050 Clothing	2,242.20	3,177.44	-935.24	-29.4%
5060 Communications	3,433.90	3,753.77	-319.87	-8.5%
5090 Household	552.43	275.74	276.69	100.3%
5100 Insurance				
5101 General, Liability, Auto	29,335.68	27,899.50	1,436.18	5.2%
5102 Aircraft	9,422.00	8,806.00	616.00	7.0%
5103 Compensation	20,193.37	17,219.06	2,974.31	17.3%
Total 5100 Insurance	58,951.05	53,924.56	5,026.49	9.3%
5120 Equipment Maintenance				
5121 Gas & Oil	18,245.95	15,270.43	2,975.52	19.5%
5122 Parts, Repairs	6,389.93	4,781.36	1,608.57	33.6%
5123 Shop Expense	190.26	389.74	-199.48	-51.2%
5124 Gas & Oil - Aircraft	95.02	2,711.42	-2,616.40	-96.5%
5125 Parts & Repairs, Aircraft	8,503.63	6,800.42	1,703.21	25.1%
Total 5120 Equipment Maintena...	33,424.79	29,953.37	3,471.42	11.6%
5130 Bldg and Grounds Maint.	1,939.59	2,575.42	-635.83	-24.7%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2018 through April 2019

	Jul '18 - Apr 19	Jul '17 - Apr 18	\$ Change	% Change
5140 Lab Expenses	259.41	647.54	-388.13	-59.9%
5150 Membership and Dues	15,768.00	13,184.00	2,584.00	19.6%
5170 Office Expense	1,721.37	2,440.06	-718.69	-29.5%
5180 Professional Services	19,877.16	19,400.29	476.87	2.5%
5220 Small Tools	0.00	305.84	-305.84	-100.0%
5230 District Special Expense				
5231 Miscellaneous	5,801.13	5,849.00	-47.87	-0.8%
5232 Field Expenses	2,083.78	1,379.78	704.00	51.0%
5233 Research	107.64	87.26	20.38	23.4%
5234 Surveillance	12,840.28	18,473.16	-5,632.88	-30.5%
5235 Public Education	591.33	964.72	-373.39	-38.7%
5236 Aerial Management	14,280.00	11,050.00	3,230.00	29.2%
5237 Digital Field Data License	3,600.00	5,700.00	-2,100.00	-36.8%
Total 5230 District Special Expe...	39,304.16	43,503.92	-4,199.76	-9.7%
5250 Transportation				
5251 Trustees	5,500.00	5,500.00	0.00	0.0%
5252 Travel Expenses	8,737.87	9,392.14	-654.27	-7.0%
Total 5250 Transportation	14,237.87	14,892.14	-654.27	-4.4%
5260 Utilities	10,256.67	9,746.66	510.01	5.2%
5340 Fees & Assessments	92.44	89.80	2.64	2.9%
5360 Bldg & Grounds Improve.	21,124.97	0.00	21,124.97	100.0%
5370 Capital Outlay				
5371 Office	0.00	35,000.00	-35,000.00	-100.0%
5372 Auto	0.00	22,339.06	-22,339.06	-100.0%
5373 Aircraft	0.00	16,879.64	-16,879.64	-100.0%
5374 Shop	22,242.74	0.00	22,242.74	100.0%
5375 Field	0.00	4,399.44	-4,399.44	-100.0%
Total 5370 Capital Outlay	22,242.74	78,618.14	-56,375.40	-71.7%
5380 Retiree's Insurance	665.40	4,729.40	-4,064.00	-85.9%
5390 Long Term Debt	132,456.14	132,456.14	0.00	0.0%
5500 ZikaVirus Funding				
5501 Zika Funding Equipment	6,409.32	38,595.08	-32,185.76	-83.4%
5503 Zika Funding Personnel	225.00	9,704.01	-9,479.01	-97.7%
5504 PR/Outreach	0.00	23,005.83	-23,005.83	-100.0%
5505 Fresno County Website	0.00	3,373.75	-3,373.75	-100.0%
Total 5500 ZikaVirus Funding	6,634.32	74,678.67	-68,044.35	-91.1%
5600 CRT Grant				
5601 Hardware	0.00	194.76	-194.76	-100.0%
Total 5600 CRT Grant	0.00	194.76	-194.76	-100.0%
Payroll Expenses	0.00	0.00	0.00	0.0%
Uncategorized Expenses	0.00	0.00	0.00	0.0%
Void	0.00	0.00	0.00	0.0%
Total Expense	1,104,198.07	1,256,701.93	-152,503.86	-12.1%

Fresno Westside Mosquito Abatement District
Year to Date Comparison
July 2018 through April 2019

	Jul '18 - Apr 19	Jul '17 - Apr 18	\$ Change	% Change
Net Ordinary Income	368,445.33	192,645.95	175,799.38	91.3%
Net Income	<u>368,445.33</u>	<u>192,645.95</u>	<u>175,799.38</u>	<u>91.3%</u>

Fresno Westside Mosquito Abatement District
Balance Sheet Comparison
As of April 30, 2019

	Apr 30, 19	Apr 30, 18	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
CCVCJPA Deposit	505,809.55	496,239.56	9,569.99	1.9%
Fresno Co. Treasury	1801194.94	1456623.96	344,570.98	23.7%
Petty Cash	200.00	172.61	27.39	15.9%
Westamerica Bank	59,323.21	54,310.59	5,012.62	9.2%
Total Checking/Savings	<u>2366527.70</u>	<u>2007346.72</u>	<u>359,180.98</u>	<u>17.9%</u>
Accounts Receivable				
Accounts Receivable	0.00	43,351.76	-43,351.76	-100.0%
Total Accounts Receivable	<u>0.00</u>	<u>43,351.76</u>	<u>-43,351.76</u>	<u>-100.0%</u>
Total Current Assets	<u>2366527.70</u>	<u>2050698.48</u>	<u>315,829.22</u>	<u>15.4%</u>
TOTAL ASSETS	<u>2366527.70</u>	<u>2050698.48</u>	<u>315,829.22</u>	<u>15.4%</u>
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable				
Accounts Payable	12,771.30	25,718.08	-12,946.78	-50.3%
Total Accounts Payable	<u>12,771.30</u>	<u>25,718.08</u>	<u>-12,946.78</u>	<u>-50.3%</u>
Credit Cards				
US Bank Cal Card	9,558.99	11,398.60	-1,839.61	-16.1%
Total Credit Cards	<u>9,558.99</u>	<u>11,398.60</u>	<u>-1,839.61</u>	<u>-16.1%</u>
Other Current Liabilities				
Accrued vacation	49,935.10	52,224.47	-2,289.37	-4.4%
CA-Unemp.	286.90	222.79	64.11	28.8%
Payroll Liabilities	-1,448.92	-449.92	-999.00	-222.0%
Total Other Current Liabilities	<u>48,773.08</u>	<u>51,997.34</u>	<u>-3,224.26</u>	<u>-6.2%</u>
Total Current Liabilities	<u>71,103.37</u>	<u>89,114.02</u>	<u>-18,010.65</u>	<u>-20.2%</u>
Total Liabilities	<u>71,103.37</u>	<u>89,114.02</u>	<u>-18,010.65</u>	<u>-20.2%</u>
Equity				
Opening Bal Equity	886,698.38	886,698.38	0.00	0.0%
Retained Earnings	1040280.62	882,240.13	158,040.49	17.9%
Net Income	368,445.33	192,645.95	175,799.38	91.3%
Total Equity	<u>2295424.33</u>	<u>1961584.46</u>	<u>333,839.87</u>	<u>17.0%</u>
TOTAL LIABILITIES & EQUITY	<u>2366527.70</u>	<u>2050698.48</u>	<u>315,829.22</u>	<u>15.4%</u>

EXPENDITURES BY MONTH

MONTH	2016-17	2017-18	2018-19
JLY	\$134,176.98	\$186,255.48	\$154,099.84
AUG	\$108,092.61	\$122,053.35	\$107,716.60
SEP	\$97,816.28	\$91,999.25	\$85,893.32
OCT	\$136,872.19	\$193,464.84	\$173,001.71
NOV	\$67,173.71	\$107,057.28	\$84,078.06
DEC	\$68,150.54	\$76,426.15	\$83,306.86
JAN	\$75,042.29	\$76,097.53	\$77,746.26
FEB	\$121,575.23	\$127,080.65	\$98,990.60
MAR	\$106,368.67	\$91,656.78	\$83,060.24
APR	\$166,437.84	\$184,610.62	\$156,304.58
MAY	\$76,331.34	\$140,921.06	
JUN	\$100,468.02	\$95,200.17	
YEAR	\$1,258,505.70	\$1,492,823.16	\$1,104,198.07

QuickBooks Payroll Services

Sent: 04/23/2019

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$11792.53

Total payment	\$11792.53

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 04/30/2019:

Paychecks	Direct Deposit
Total	11,792.53
DD1368 Quigley, Robert	1,825.97
DD1369 Ramos, Edward	975.05
DD1370 Reis, Conlin	3,300.30
DD1371 Rowan, Chance D	2,529.41
DD1372 Verdugo, Alfredo J	1,737.81
DD1373 Young, Brenda D	1,423.99

QuickBooks Payroll Services

Sent: 05/06/2019

Subject: Details of Funds to be Withdrawn

Actual funds to be withdrawn:	
Direct Deposit	\$11967.90

Total payment	\$11967.90

to be withdrawn from Westamerica Bank.

Payroll Run Summary for 05/15/2019:

Paychecks	Direct Deposit
Total	11,967.90
DD1374 Fickett, Mark	92.35
DD1375 Quigley, Robert	1,825.97
DD1376 Ramos, Edward	1,058.06
DD1377 Reis, Conlin	3,300.30
DD1378 Rowan, Chance D	2,529.41
DD1379 Verdugo, Alfredo J	1,737.80
DD1380 Young, Brenda D	1,424.01

QuickBooks Payroll Services

Date: 05/17/2019

Subject: Details of Funds to be Withdrawn

Funds to be withdrawn for payment by Service
(not including applicable fees):

Employee Direct Deposit: \$11,959.56

Payroll Run Summary for 05/31/2019:

Paychecks	Direct Deposit
Total	11,959.56
DD1381 Quigley, Robert	1,825.98
DD1382 Ramos, Edward	1,142.09
DD1383 Reis, Conlin	3,300.30
DD1384 Rowan, Chance D	2,529.41
DD1385 Verdugo, Alfredo J	1,737.79
DD1386 Young, Brenda D	1,423.99

RESOLUTION NO. 279

A RESOLUTION OF INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2019-20, PRELIMINARILY APPROVING THE ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING FOR THE FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT MOSQUITO AND DISEASE CONTROL ASSESSMENT

WHEREAS, on July 12, 2007 by its Resolution No. 218, the Fresno Westside Mosquito Abatement District Board of Trustees (the "Board") authorized the levy of assessments for the Mosquito and Disease Control Assessment (the "Assessment") pursuant to the provisions of the Health and Safety Code section 2080 et seq. and Article XIII D of the California Constitution; and

WHEREAS, such mosquito and disease control services provide tangible health benefits, reduced nuisance benefits and other special benefits to the public and properties within the areas of such services; and

WHEREAS, the purpose of the Assessment is for mosquito abatement and disease control services which includes a system of public projects, programs, public improvements and services intended to provide for the surveillance, prevention, abatement and control of mosquitoes and the diseases they carry throughout its boundaries (collectively "Services").

WHEREAS, the Fresno Westside Mosquito Abatement District ("the District") is authorized, pursuant to the authority provided in Health and Safety Code Section 2082 and Article XIII D of the California Constitution, to levy assessments for mosquito and disease control services; and

WHEREAS, the Assessment was authorized by an assessment ballot proceeding conducted in 2007 and approved by 61.4% of the weighted ballots returned by property owners, and such assessments were levied by the Board by Resolution No. 218 passed on July 12, 2007;

WHEREAS, an annual adjustment to the Assessment rate equal to the change in the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%, was also authorized by the assessment ballot proceeding conducted in 2007;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Fresno Westside Mosquito Abatement District, County of Fresno, State of California, that:

1. SCI Consulting Group, the Engineer of Work, has prepared an engineer's report in accordance with Article XIII D of the California Constitution and Section 2082, et. seq., of the Health and Safety Code (the "Report"). The Report has been made, filed with the secretary of the board and duly considered by the Board and is hereby deemed sufficient and preliminarily approved. The Report shall stand as the Engineer's Report for all subsequent proceedings under and pursuant to the foregoing resolution.
2. It is the intention of this Board to continue to collect assessments for the Mosquito and Disease Control Assessment for fiscal year 2019-20 for the proposed projects and services set forth in the Report. Within the Fresno Westside Mosquito Abatement District, the proposed projects, services and programs are generally described as surveillance, disease prevention, abatement, and control of mosquitoes. Such mosquito abatement and disease prevention projects and programs include, but are not limited to, source reduction, biological control, larvicide applications, adulticide applications, disease monitoring, public education, reporting, accountability, research and interagency cooperative activities, as well as capital costs, maintenance, and operation expenses and incidental expenses (the "Services").

3. The assessment is subject to an annual adjustment tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Any change in the CPI in excess of 3% shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3%. The maximum authorized assessment rate is equal to the maximum assessment rate in the first fiscal year the assessment was levied adjusted annually by the minimum of 1) 3% or 2) the change in the CPI plus any Unused CPI as described above. The assessment rate per single family equivalent benefit unit for the Mosquito and Disease Control Assessment may increase in future years by an amount equal to the change in the CPI, not to exceed 3% per year.

The change in the CPI from December 2017 to December 2018 was 4.49%. Therefore, the maximum authorized assessment rate for fiscal year 2019-20 is increased by 3.00% which equates to \$47.64 per single family equivalent benefit unit. The estimate of cost and budget in the Engineer's Report proposes assessments for fiscal year 2019-20 at the rate of, \$46.22 per single family equivalent benefit unit. This is the same rate that was levied last year; there is no CPI increase for fiscal year 2019-20.

4. The estimated fiscal year 2019-20 cost of providing the Services is \$561,573. This cost results in a proposed assessment rate for fiscal year 2019-20 of FORTY-SIX DOLLARS AND TWENTY-TWO CENTS (\$46.22) per single-family equivalent benefit unit. Reference is hereby made to the Report for a full and detailed description of the proposed assessments upon assessable lots and parcels of land.
5. Notice is hereby given that on June 13, 2019, at the hour of 12:45 p.m. at the Fresno Westside Mosquito Abatement District Office located at 2555 N Street, Firebaugh, CA 93622; the Board will hold a public hearing to consider the ordering of the Services, and the continuation of the assessments for fiscal year 2019-20.
6. The secretary of the board shall cause a notice of the hearing to be given by publishing a notice, at least ten (10) days prior to the date of the hearing above specified, in a newspaper circulated in the District.

I HEREBY CERTIFY that the foregoing resolution was introduced and passed at a regular meeting of the Board of Trustees of the Fresno Westside Mosquito Abatement District, held on the 20th day of May 2019 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Eric Fontana, President
Board of Trustees, Fresno Westside Mosquito Abatement District

ATTEST:

Conlin Reis, Board Secretary
Fresno Westside Mosquito Abatement District

AN 2019-2020

$$\text{PCI Converted to ratio} \quad \frac{3.85 + 100}{100} = 1.0385$$

$$\text{Population} \quad \frac{1.06 + 100}{100} = 1.0106$$

$$\text{Ratio of change} \quad 1.0385 \times 1.0106 = 1.0495$$

Cummulative Growth Rate

39 year ratio of change X 2019-20 ratio = 40 year ratio

$$10.1010 \quad \times \quad 1.0495 \quad = \quad 10.6011$$

$$(10.6011 \times 100) - 100 = 960.11 \quad \text{for 41 years}$$

1978-79 Base	\$360,099
+41 year cummulative	<u>\$3,457,340</u>
2019-20 Limit	\$3,817,439

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
2555 "N" Street - FIREBAUGH, CALIFORNIA

RESOLUTION #280

WHEREAS, article XIII B of the California Constitution specifies that appropriation of governmental entities may increase by an amount not to exceed the change in population, and the changes in the California per capita personal income and,

WHEREAS, the Fresno Westside Mosquito Abatement District had an ad valorem tax rate above .125 of \$100 of Assessed Valuation,

WHEREAS, the Fresno Westside Mosquito Abatement district must set the limit of its appropriation for Fiscal Year 2019-20, now,

THEREFORE, be it resolved that the Fresno Westside Mosquito Abatement District tax appropriation limit for Fiscal Year 2019-20 has been calculated at \$3,817,439.

The foregoing Resolution was adopted this 20th day of May, 2019 by the following vote to wit:

AYES:

NOES:

ABSENT:

PRESIDENT

SECRETARY

CERTIFICATION

STATE OF CALIFORNIA)
)
COUNTY OF FRESNO) ss.

I, Conlin Reis, Secretary of the Board of Trustees of the Fresno Westside Mosquito Abatement District do hereby certify the foregoing Resolution of the Board of Trustees of the Fresno Westside Mosquito Abatement district was duly passed and adopted at a regular meeting of the Board of Trustees held on May 09, 2019.

DATED:

Conlin Reis, Secretary

CONSUMER PRICE INDEXES PACIFIC CITIES AND U. S. CITY AVERAGE APRIL 2019

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

MONTHLY DATA	All Urban Consumers (CPI-U)						Urban Wage Earners and Clerical Workers (CPI-W)					
	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	1 Month ending					Year ending	1 Month ending	
	Apr 2018	Mar 2019	Apr 2019	Mar 2019	Apr 2019	Apr 2019	Apr 2018	Mar 2019	Apr 2019	Mar 2019	Apr 2019	Apr 2019
U. S. City Average.....	250.546	254.202	255.548	1.9	2.0	0.5	244.607	247.768	249.332	1.8	1.9	0.6
West.....	262.037	267.370	269.522	2.4	2.9	0.8	253.933	258.617	261.149	2.4	2.8	1.0
West – Size Class A ¹	270.283	276.187	278.268	2.6	3.0	0.8	260.258	265.774	268.383	2.6	3.1	1.0
West – Size Class B/C ²	152.350	155.178	156.523	2.3	2.7	0.9	152.203	154.618	156.127	2.1	2.6	1.0
Mountain ³	101.800	103.339	104.090	2.1	2.2	0.7	102.223	103.508	104.502	2.1	2.2	1.0
Pacific ³	101.831	104.100	104.967	2.6	3.1	0.8	101.853	103.972	104.997	2.5	3.1	1.0
Los Angeles-Long Beach-Anaheim, CA.....	265.095	271.311	273.945	2.7	3.3	1.0	255.379	261.278	264.469	2.7	3.6	1.2
BI-MONTHLY DATA (Published for odd months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Mar 2018	Jan 2019	Mar 2019	Jan 2019	Mar 2019	Mar 2019	Mar 2018	Jan 2019	Mar 2019	Jan 2019	Mar 2019	Mar 2019
Riverside-San Bernardino-Ontario, CA ³	101.897	103.991	104.749	3.0	2.8	0.7	101.909	104.062	104.769	3.1	2.8	0.7
San Diego-Carlsbad, CA.....	290.810	295.761	297.226	2.6	2.2	0.5	272.813	277.832	279.093	2.5	2.3	0.5
Urban Hawaii.....	275.408	279.005	280.263	1.9	1.8	0.5	272.021	274.941	276.462	2.0	1.6	0.6
BI-MONTHLY DATA (Published for even months)	Indexes			Percent Change			Indexes			Percent Change		
				Year ending	2 Months ending					Year ending	2 Months ending	
	Apr 2018	Feb 2019	Apr 2019	Feb 2019	Apr 2019	Apr 2019	Apr 2018	Feb 2019	Apr 2019	Feb 2019	Apr 2019	Apr 2019
Phoenix-Mesa-Scottsdale, AZ ⁴	138.406	139.660	141.642	2.1	2.3	1.4	136.443	137.722	140.153	2.4	2.7	1.8
San Francisco-Oakland-Hayward, CA.....	283.422	291.227	294.801	3.5	4.0	1.2	278.039	284.758	288.266	3.3	3.7	1.2
Seattle-Tacoma-Bellevue, WA.....	270.309	275.304	276.765	2.7	2.4	0.5	266.720	271.039	272.393	2.5	2.1	0.5
Urban Alaska.....	222.485	227.183	228.553	2.5	2.7	0.6	220.624	223.971	225.713	1.9	2.3	0.8

¹ Population over 2,500,000 ² Population 2,500,000 and under, Dec 1996 = 100 ³ Dec 2017=100 ⁴ Dec 2001=100 Dash (-) = Not available

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

1967=100 base year indexes and historical tables including semiannual and annual average data are available at: www.bls.gov/regions/west/data/cpi_tables.pdf

Release date May 10, 2019. The next release date is scheduled for June 12, 2019. For questions, please contact us at BLInfoSF@bls.gov or (415) 625-2270.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
SALARY SCHEDULE - EFFECTIVE 7/1/18 - PLUS PROPOSED 2.5% COLA

POSITION	TRAINING PAY	Plus 2.5%	STEP 1	Plus 2.5%	STEP 2	Plus 2.5%	STEP 3	Plus 2.5%	STEP 4	Plus 2.5%	STEP 5	Plus 2.5%	STEP 6	Plus 2.5%	STEP 7	Plus 2.5%		
Mosq. Cont. Tech I			\$3,328	\$3,411	\$3,495	\$3,582	\$4,699	\$4,816	\$4,699	\$4,816	\$4,046	\$4,147	\$4,248	\$4,354				step inc.
													KC					
Mosq. Cont. Tech II			\$4,458	\$4,569	\$4,681	\$4,798	\$4,915	\$5,038	\$5,161	\$5,290								1 Biannual increase
			MD															
Surv. Spec.			\$4,458	\$4,569	\$4,681	\$4,798	\$4,915	\$5,038	\$5,161	\$5,290	\$5,420	\$5,555						\$0
					AV													
Supt Of Ops			\$4,882	\$5,004	\$5,126	\$5,254	\$5,383	\$5,517	\$5,383	\$5,517	\$5,935	\$6,083	\$6,232	\$6,387	\$6,544	\$6,707		
															CR			
Scty/ Bkkpr			\$3,572	\$3,661	\$3,750	\$3,844	\$3,938	\$4,036	\$3,938	\$4,036	\$4,341	\$4,450	\$4,559	\$4,673	\$4,786	\$4,906		
															DY			
Vector Ecol.			\$4,867	\$4,988	\$5,110	\$5,238	\$5,365	\$5,499	\$5,365	\$5,499	\$5,916	\$6,064	\$6,212	\$6,367	\$6,522	\$6,685		
Manager									\$0	\$8,995	\$9,220	\$9,445	\$9,681	\$9,917	\$10,165			
															Reis			

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

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

HOURLY RATED EMPLOYEES

Seas. Oper.	\$10.80	\$11	\$11.34	\$12	\$11.90	\$12	\$12.50	\$13	\$13.12	\$13	\$13.78	\$14
Surv. Assis.	\$12.50	\$13	\$13.13	\$13	\$13.79	\$14	\$14.48	\$15	\$15.20	\$16	\$15.96	\$16
			RH		ER							

Otherwise, Step 3 = 5 years or more. Step 4 = 9 years or more.

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
PROPOSED BUDGET - FISCAL YEAR 2019-20

ACCT. NO.	CATEGORY	EXPENDED 2017-18	BUDGET 2018-19	EST. EXPENDED 2018-19	Est Exp vs Budget 2018-19	EST. BUDGET 2019-20	% Change
5010	Salaries & Wages	\$627,350	\$652,000.00	\$636,105.00	-2.44%	\$657,030.00	0.77%
5020	OASDI, Retire.	102,598.00	113,270.00	110,611.00	-2.35%	124,123.00	9.58%
5021	OASDI	47,752.00	49,870.00	48,714.00	-2.32%	50,263.00	0.79%
5022	Retirement	47,560.00	51,300.00	50,224.00	-2.10%	55,613.00	8.41%
5023	UAL	7,286.00	12,100.00	11,673.00	-3.53%	18,247.00	50.80%
5020	OASDI, Ret. Other						
5030	Gr. Ins., Unemp.	80,998.00	84,500.00	78,279.00	-7.36%	88,818.00	5.11%
Sub-Totals		\$810,946.00	\$849,770.00	\$824,995.00	-2.92%	\$869,971.00	2.38%
5040	Insecticide	88,477.00	100,000.00	100,000.00	0.00%	100,000.00	0.00%
5050	Clothing (Uniform and Laundry)	3,648.00	3,900.00	2,793.00	-28.38%	3,200.00	-17.95%
5060	Communications	4,682.00	5,000.00	4,678.00	-6.44%	5,000.00	0.00%
5090	Household	412.00	350.00	578.00	65.14%	500.00	42.86%
5100	Insurance	53,798.00	57,385.00	59,335.00	3.40%	61,205.00	6.66%
5101	Gen. Liab. Auto.	27,900.00	29,885.00	29,336.00	-1.84%	30,000.00	0.38%
5102	Aircraft	8,806.00	9,000.00	8,806.00	-2.16%	9,000.00	0.00%
5103	Compensation	17,092.00	17,500.00	20,193.00	15.39%	21,205.00	21.17%
5104	Deductibles	0.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
5120	Equip. Maint.	44,941.00	42,900.00	42,235.00	-1.55%	42,900.00	0.00%
5121	Gas	22,396.00	22,000.00	21,340.00	-3.00%	22,000.00	0.00%
5122	Parts, Repairs	5,484.00	6,000.00	6,000.00	0.00%	6,000.00	0.00%
5123	Shop Exp.	463.00	500.00	500.00	0.00%	500.00	0.00%
5124	Aviation Fuel	5,569.00	5,400.00	5,395.00	-0.09%	5,400.00	0.00%
5125	Aviation Parts, Rep	11,029.00	9,000.00	9,000.00	0.00%	9,000.00	0.00%
F.W.M.A.D. Preliminary Budget Fiscal Year 2019-20 Page 2							
ACCT. NO.	CATEGORY	EXPENDED 2017-18	EST. BUDGET 2018-19	EST. EXPENDED 2018-19	Est Exp vs Budget 2018-19	EST. BUDGET 2019-20	% Change
5130	Bldg. & Gr. Maint	4,008.00	4,750.00	3,162.00	-33.43%	4,000.00	-15.79%
5140	Lab Expenses	754.00	1,000.00	359.00	-64.10%	1,000.00	0.00%
5150	Membership, Dues	14,234.00	14,400.00	15,800.00	9.72%	16,000.00	11.11%
5170	Office Expense	2,888.00	2,000.00	2,134.00	6.70%	2,500.00	25.00%
5180	Professional Exp.	19,400.00	19,500.00	19,962.00	2.37%	19,500.00	0.00%
5200	Equip. Rentals	0.00	1,000.00	1,000.00	0.00%	1,000.00	0.00%
5220	Small Tools	306.00	500.00	500.00	0.00%	500.00	0.00%
5230	Dist. Spec. Exp.	51,050.00	57,050.00	47,646.00	-16.48%	55,750.00	-2.28%
5231	Misc.	7,451.00	6,000.00	6,000.00	0.00%	6,000.00	0.00%
5232	Field Expenses	2,572.00	3,500.00	3,500.00	0.00%	3,500.00	0.00%
5233	Research	126.00	1,500.00	1,308.00	-12.80%	1,500.00	0.00%
5234	Surveillance	21,215.00	20,000.00	14,032.00	-29.84%	20,000.00	0.00%
5235	Public Education	965.00	1,800.00	1,406.00	-21.89%	2,500.00	38.89%
5236	Aerial Contract	12,605.00	16,500.00	16,500.00	0.00%	16,500.00	0.00%

5237	Digital Field Data Licensing	6,116.00	7,750.00	4,900.00	-36.77%	5,750.00	-25.81%
5250	Transportation	17,855.00	23,800.00	14,883.00	-37.47%	23,400.00	-1.68%
5251	Trustees	6,500.00	8,400.00	6,800.00	-19.05%	8,000.00	-4.76%
5252	Meals, Rooms	11,355.00	15,400.00	8,083.00	-47.51%	15,400.00	0.00%
5260	Utilities	11,507.00	11,000.00	11,967.00	8.79%	12,200.00	10.91%
Sub-totals		\$317,960.00	\$344,535.00	\$327,032.00	-5.08%	\$348,655.00	1.20%
F.W.M.A.D. Preliminary Budget Fiscal Year 2019-20 Page 3							
ACCT. NO.	CATEGORY	EXPENDED 2017-18	EST. BUDGET 2018-19	EST. EXPENDED 2018-19	Est Exp vs Budget 2018-19	EST. BUDGET 2019-20	% Change
5340	Fees & Assess.	3,333.00	3,200.00	3,335.00	4.22%	3,335.00	4.22%
5360	Bldg. & Gr. Improv.	0.00	5,000.00	21,125.00	322.50%	85,000.00	1600.00%
5370	Equipment	78,618.00	40,000.00	40,243.00	0.61%	20,000.00	
5371	Office	35,000.00	0.00	0.00		0.00	
5372	Auto	22,339.00	15,000.00	15,000.00	0.00%	20,000.00	
5373	Aircraft	16,880.00	0.00	0.00		0.00	
5374	Shop	0.00	22,000.00	22,243.00	1.10%	0.00	
5375	Field	4,399.00	3,000.00	3,000.00	0.00%	0.00	
5380	Retiree Pass Through	4,862.00	850.00	798.00	-6.12%	850.00	0.00%
5390	Long-Term Debt	132,456.00	132,500.00	132,456.00	-0.03%	132,500.00	0.00%
		0					
		0					
Sub-totals		219,269.00	181,550.00	197,957.00	9.04%	241,685.00	33.12%
Budget Totals		\$1,348,175.00	\$1,375,855.00	\$ 1,349,984.00	-1.88%	\$1,460,311.00	6.14%

F.W.M.A.D.
Preliminary Budget
Fiscal Year 2019-20
Page 4

ANTICIPATED REVENUES:

	Last Year	This Year
Cash on Hand - June 30	\$ 1,976,297.68	2,142,522.09
Taxes	\$ 875,381.00	876,000
Assessment	\$ 549,412.00	549,500.00
Other Income	\$ 59,000.00	50,000
Interest	\$ 18,000.00	18,000
District Deposits	\$ 5,021.00	2,700
Retiree's Pass-through	\$ 798.00	798
Zika Funds	\$ 8,596.41	0
TOTAL	3,492,506	3,639,520

DISBURSEMENTS:

	Budget	1,375,855	1,460,311	6.14%
	Operating Reserve (3105.2)	798,513	813,187	1.84%
*Retro	Infrastructure Equipment Reserve	880,053	925,491	5.16%
Adjust	Aircraft Eng. Overhaul Reserve (3105.3)*	55,000	55,000	0.00%
	Aircraft Replacement Reserve (3105.4)	250,000	250,000	0.00%
	Contingency Reserve (3105.5)	133,086	135,531	1.84%
* Capital Reserves				
TOTAL		3,492,506	3,639,520	