



FY 2024-25 Prelim Budget Packet

Salaries:

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

Budget:

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

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

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

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

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

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

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

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

FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
SALARY COMPARISONS - FOR 2022 : SCO Report

<u>DISTRICT</u>	<u>Control Technicians I & II</u>	
	Current	Range - Annual
Consolidated	\$44,171.00	\$72,090.00
Delano	\$47,979.00	\$57,210.00
Delta	\$47,411.00	\$82,084.00
Fresno (II only)	\$35,068.00	\$62,263.00
Kern	\$42,015.00	\$61,500.00
Kings	\$32,951.00	\$71,040.00
Madera	\$26,831.00	\$77,376.00
Tulare	\$49,012.00	\$80,130.00
West Side	\$38,479.00	\$51,382.00
FWMAD	\$44,274.00	\$70,890.00

<u>DISTRICT</u>	<u>Superintendent of Ops</u>		
	Current	Range - Annual	
Consolidated	\$109,200.00	\$75,516.00	\$109,200.00
Delano	\$81,775.00	\$68,474.00	\$81,755.00
Delta	\$104,682.00	\$65,091.00	\$104,682.00
Fresno (AM)	\$107,132.00	\$78,948.00	\$107,132.00
Kern	\$102,182.00	\$76,931.00	\$93,530.00
Kings	\$111,194.00	\$62,880.00	\$97,383.00
Madera	\$75,673.00	\$48,000.00	\$78,263.00
Tulare	\$96,320.00		
West Side	\$81,521.00	\$73,983.00	\$92,715.00
FWMAD	\$94,242.00	\$56,880.00	\$83,364.00

Average	\$40,435.22	\$68,341.67
+/- Avg.	\$3,838.78 9.49%	\$2,548.33 3.73%

Average	\$96,631.00	\$68,727.88	\$95,582.50
+/- Avg.	(\$2,389.00) -2.47%	(\$11,847.88) -17.24%	(\$12,218.50) -12.78%

<u>DISTRICT</u>	<u>Manager</u>	
	Current	Range - Annual
Consolidated	\$208,104.00	\$112,952.00 - \$208,104.00
Delano	\$121,794.00	\$88,254.00 - \$121,794.00
Delta	\$177,997.00	\$112,226.00 - \$177,997.00
Fresno	\$124,291.00	\$89,958.00 - \$111,550.00
Kern	\$122,072.00	\$112,039.00 - \$128,676.00
Kings	\$154,202.00	\$119,424.00 - \$137,522.00
Madera	\$104,498.00	\$76,000.00 - \$117,394.00
Tulare	\$114,088.00	\$76,546.00 - \$96,539.00
West Side	\$114,343.00	\$94,452.00 - \$123,871.00
FWMAD	\$131,181.00	\$99,804.00 - \$123,881.00

<u>DISTRICT</u>	<u>Secretary/Bookkeeper</u>		
	Current	Range - Annual	
Consolidated	\$80,264.00	\$47,724.00	\$80,264.00
Delano	N/A	\$56,698.00	\$73,445.00
Delta	\$67,848.00	\$66,206.00	\$67,848.00
Fresno	\$48,997.00	\$39,194.00	\$72,566.00
Kern	\$75,794.00	\$52,826.00	\$75,794.00
Kings	\$82,488.00	\$42,276.00	\$67,280.00
Madera	\$56,661.00	\$30,160.00	\$58,697.00
Tulare	\$63,348.00		
West Side (OM)	\$84,064.00	\$70,473.00	\$86,780.00
FWMAD	\$65,766.00	\$39,624.00	\$62,094.00

Average	\$137,932.11	\$97,983.44	\$135,938.56
+/- Avg.	(\$6,751.11) -4.89%	\$1,820.56 1.86%	(\$12,057.56) -8.87%

Average	\$69,933.00	\$50,694.63	\$72,834.25
+/- Avg.	(\$4,167.00) -5.96%	(\$11,070.63) -21.84%	(\$10,740.25) -14.75%

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



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

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

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

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

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

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

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

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

**FRESNO WESTSIDE MOSQUITO ABATEMENT DISTRICT
SALARY SCHEDULE - EFFECTIVE 7/1/24 - PLUS PROPOSED 4% COLA**

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

INCOME ANALYSIS

Fresno Westside MAD												
Income Analysis	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Total Assessed Value	3,596,566,010	3,708,900,939	3,702,277,170	3,974,632,136	4,228,770,178	4,424,441,981	4,712,624,398	4,890,902,052	5,126,528,357	5,713,957,096	5,922,581,181	
Secured	3,362,680,691	3,494,252,155	3,480,683,767	3,742,918,807	3,974,167,508	4,167,228,674	4,467,840,970	4,598,210,826	4,819,497,094	5,228,278,105	5,512,418,730	
Unsecured	233,885,319	214,648,784	221,579,403	231,713,329	254,602,670	257,213,307	244,783,428	292,691,226	307,031,263	485,678,991	410,162,451	
Distribution Factor	0.001164	0.001137	0.001090	0.001121	0.001134	0.001134	0.001144	0.001124	0.001133	0.001172	0.001137	
Adjusted Gross Levy	\$768,012	\$794,584	\$796,302	\$854,461	\$908,843.00	\$954,926.00	\$1,010,007.0	\$1,045,360.0	\$1,643,724.0	\$1,833,369.0	\$1,903,156.0	
Change in Value (%)												
Total Assessed Value	9.55	3.12	(0.18)	7.36	6.39	4.63	6.51	3.78	4.82	11.46	3.65	
Secured	9.80	3.91	(0.39)	7.53	6.18	4.86	7.21	2.92	4.81	8.48	5.43	
Unsecured	6.02	(8.22)	3.23	4.57	9.88	1.03	(4.83)	19.57	4.90	58.19	(15.55)	
Distribution Factor	4.68	(2.32)	(4.13)	2.84	1.16	0.00	0.88	(1.75)	0.80	3.44	(2.99)	
Adjusted Gross Levy	9.77	3.46	0.22	7.30	6.36	5.07	5.77	3.50	57.24	11.54	3.81	
Augmentation / ERAF												
Contribution	\$375,848	\$390,078	\$388,381	\$419,960	\$446,141.00	\$469,969.00	\$501,492.00	\$518,738.00	\$544,687.00	\$608,561.00	\$630,329.00	
Reallocation												
Redevelopment												
Contribution	\$64,698	\$62,511	\$63,404	\$65,615	\$72,912	\$74,688	\$79,209	\$83,843	\$89,291	\$101,209	\$107,111	
Return	\$3,564	\$3,322	\$3,132	\$4,108	\$5,673	\$5,776	\$6,902	\$6,755	\$7,003	\$10,238	\$13,688	
Net Levy	\$696,265	\$725,940	\$725,395	\$780,345	\$830,816	\$875,381	\$927,170	\$956,518	\$1,004,110	\$1,117,950	\$1,163,876	
Change in Net Levy (%)	10.41	4.26	(0.08)	7.58	6.47	5.36	5.92	3.17	4.98	11.34	4.11	
Admin. Charges	\$10,613	\$9,455	\$10,635	\$12,608	\$10,688	\$10,633	\$10,530.00	\$11,754.00	\$12,639.00	\$15,886.00	\$15,528.00	
Change in Admin.Chg.	2.14	(10.91)	12.48	18.55	(15.23)	(0.51)	(0.97)	11.62	7.53	25.69	(2.25)	
BENEFIT ASSESSMENT												
Rate	\$40.20	\$41.23	\$42.33	\$43.60	\$44.91	\$46.22	\$46.22	\$46.22	\$47.14	\$52.06	\$52.06	
Income	\$463,230	\$479,340	\$493,998	\$511,724	\$532,674	\$549,412	\$561,573	\$566,701	\$572,845	\$640,283	\$640,283	
Change in 218 Income	2.51	3.48	3.06	3.59	4.09	3.14	2.21	(0.87)	2.90	11.77	0.00	
	\$1,159,495	\$1,205,280	\$1,219,393	\$1,292,069	\$1,363,490	\$1,424,793	\$1,488,743	\$1,513,219	\$1,576,955	\$1,758,233	\$1,804,159	
	7.11	3.95	1.17	5.96	5.53	4.50	4.49	1.64	4.21	11.50	2.61	



Budget Worksheet

FWMAD BUDGET WORKSHEET				FISCAL YEAR 2024-25				SALARIES AND BENEFITS	
SALARIES	CURRENT		2% COLA		MONTHLY		MONTHLY	F.Y.	
	MONTHLY	F.Y.			MONTHLY	F.Y.			
	No Inc.	Current*			3% COLA	#3	4% COLA		
Manager	\$12,322	\$147,864	\$12,568	\$150,821	\$12,692	\$152,300	\$12,815	\$153,779	
Supt.	\$8,525	\$102,300	\$8,696	\$104,346	\$8,781	\$105,369	\$8,866	\$106,392	
Surv Specialist	\$6,733	\$80,796	\$6,868	\$82,412	\$6,935	\$83,220	\$7,002	\$84,028	
Scty./Bkpr.	\$5,949	\$71,388	\$6,068	\$72,816	\$6,127	\$73,530	\$6,187	\$74,244	
FT Operators: 1									
2	\$6,412	\$76,944	\$6,540	\$78,483	\$6,604	\$79,252	\$6,668	\$80,022	
*3	\$6,412	\$76,944	\$6,540	\$78,483	\$6,604	\$79,252	\$6,668	\$80,022	
*4	\$6,107	\$73,284	\$6,229	\$74,750	\$6,290	\$75,483	\$6,351	\$76,215	
5	\$5,026	\$60,312	\$5,127	\$61,518	\$5,177	\$62,121	\$5,227	\$62,724	
Seas SA (8 mo)	\$3,660	\$29,279	\$3,660	\$29,279	\$3,660	\$29,279	\$3,660	\$29,279	
Seas SA (7 mo)	\$2,867	\$20,069	\$2,867	\$20,069	\$2,867	\$20,069	\$2,867	\$20,069	
Seas SA (4 mo)	\$2,867	\$11,467.72	\$2,867	\$11,467.72	\$2,867	\$11,467.72	\$2,867	\$11,467.72	
TOTAL SALARIES		\$750,648		\$764,444		\$771,343		\$778,241	
BENEFITS	RATE	F.Y.			RATE	F.Y.			
Health FT (Prem)	\$5,627.25	\$67,527	\$5,627.25	\$67,527	\$5,627.25	\$67,527	\$5,627.25	\$67,527	
ASI Admin Fee	\$272.50	\$3,270	\$272.50	\$3,270	\$272.50	\$3,270	\$272.50	\$3,270	
Health (Est Pay)		\$23,033		\$23,033		\$23,033		\$23,033	
Life Ins.	\$9.25	\$1,032	\$9.25	\$1,032	\$9.25	\$1,032	\$9.25	\$1,032	
SDRMA D/V	\$489.00	\$5,868	\$489.00	\$5,868	\$489.00	\$5,868	\$489.00	\$5,868	
P.E.R.S.	0.1188	\$56,482.27	0.1188	\$57,611.92	0.1188	\$58,176.7	0.1188	\$58,741.56	
P.E.R.S. 2*	0.0787	\$16,872.65	0.0787	\$17,210.10	0.0787	\$17,378.8	0.0787	\$17,547.56	
UAL		\$57,710		\$57,710		\$57,710		\$57,710	
OASDI/medicare	0.0765	\$57,425	0.0765	\$58,480	0.0765	\$59,008	0.0765	\$59,535	
Unemployment	0.062	\$4,774	0.062	\$4,774	0.062	\$4,774	0.062	\$4,774	
TOTAL BENEFITS		\$293,994		\$296,516		\$297,778		\$299,039	
SALARIES & BEN.		\$1,044,641		\$1,060,961		\$1,069,121		\$1,077,280	
* Current Salary Schedule: with step increases for some employees									
FWMAD BUDGET WORKSHEET				FISCAL YEAR 2022-2023				OPERATIONS	
5010 Salaries & Wages					\$771,343		\$771,350		
5020 OASDI/Retirement					\$192,273		\$192,273		
5030 Gr. Ins./Unemp.					\$105,504		\$105,504		
Sub-Totals (Salaries & Ben)					\$1,069,120		\$1,069,127		

Presumes 5% increase in Seasonal Wages

Prem Only (2.5% adjustment (5%, 6 months)
 Asi Management (\$32.50/emp/mth) 150/year setup, spread over 12 mths
 1/3 Max Liability

(assumes 2.5% increase, 5% half year)

Considerable increase in UAL (21-22, asset loss and salary increase)

PRELIMINARY BUDGET 2024-2025

ACCT. NO.	CATEGORY	ACTUAL EXPENDED 2022-23	BUDGET	EST. EXPENDED	Est Exp vs Budget 2023-24	PROPOSED	% Change
			2023-24	2023-24		BUDGET 2024-25	
5010	Salaries & Wages	\$714,808	\$741,874.00	\$727,191.00	-1.98%	\$771,343.00	3.97%
5020	OASDI, Retire.	160,361.41	172,030.62	165,593.44	-3.74%	192,273.57	11.77%
5021	OASDI	53,324.58	57,333.00	55,485.00	-3.22%	59,008.00	2.92%
5022	Retirement	61,561.83	67,610.62	72,595.44	7.37%	75,555.57	11.75%
5023	UAL	45,475.00	47,087.00	37,513.00	-20.33%	57,710.00	22.56%
5020	OASDI, Ret. Other						
5030	Gr. Ins., Unemp.	93,078.72	95,596.00	87,096.00	-8.89%	104,472.00	9.28%
5030	Unemp.	4,887.19	4,774.00	4269	-10.58%	4,774.00	0.00%
5033	Health Insurance Premiums	53,027.23	57,609.00	60,234.00	4.56%	67,527.00	17.22%
5034	Health Insurance Admin	\$3,302.50	3,280.00	\$3,090.00	-5.79%	3,270.00	-0.30%
5035	Health Insurance Claims	\$27,848.45	23,033.00	\$13,743.00	-40.33%	23,033.00	0.00%
5036	Life Insurance/Dental/Vision	\$4,013.35	6,900.00	\$5,760.00	-16.52%	5,868.00	-14.96%
Sub-Totals		\$968,248.22	\$1,009,500.62	\$984,149.44	-2.51%	\$1,068,088.57	5.80%
5040	Insecticide	153,175.39	150,000.00	150,000.00	0.00%	150,000.00	0.00%
5050	Clothing (Uniform and Laundry)	3,496.53	3,875.00	3,432.00	-11.43%	3,875.00	0.00%
5060	Communications	7,869.09	8,925.00	7,897.00	-11.52%	8,925.00	0.00%
5090	Household	617.24	500.00	582.00	16.40%	500.00	0.00%
5100	Insurance	65,221.20	74,536.00	69,342.00	-6.97%	74,536.00	0.00%
5101	Gen. Liab. Auto.	35,993.15	40,862.00	40,664.00	-0.48%	40,862.00	0.00%
5102	Aircraft	11,282.00	11,500.00	11,500.00	0.00%	11,500.00	0.00%
5103	Compensation	17,946.05	21,174.00	17,178.00	-18.87%	21,174.00	0.00%
5104	Deductibles	0.00	1,000.00	0.00	-100.00%	1,000.00	0.00%
5120	Equip. Maint.	55,834.07	59,750.00	82,325.00	37.78%	61,250.00	2.51%
5121	Gas	29,527.48	33,500.00	32,960.00	-1.61%	33,500.00	0.00%
5122	Parts, Repairs	10,187.75	6,500.00	7,212.00	10.95%	7,000.00	7.69%

ACCT. NO.	CATEGORY	EXPENDED 2022-23	BUDGET 2023-24	EST. EXPENDED 2023-24	Est Exp vs Budget 2023-24	PROPOSED BUDGET 2024-25	% Change
5123	Shop Exp.	1,360.64	300.00	2,450.00	716.67%	300.00	0.00%
5124	Aviation Fuel	7,387.79	10,450.00	6,483.00	-37.96%	10,450.00	0.00%
5125	Aviation Parts, Rep	7,370.41	9,000.00	33,220.00	269.11%	10,000.00	11.11%
5130	Bldg. & Gr. Maint	5,172.59	4,230.00	6,657.00	57.38%	5,000.00	18.20%
5140	Lab Expenses	0.00	1,000.00	1,246.00	24.60%	1,000.00	0.00%
5150	Membership, Dues	17,131.00	17,700.00	18,350.00	3.67%	18,395.00	3.93%
5170	Office Expense	5,132.58	3,065.00	3,086.00	0.69%	4,205.00	37.19%
5180	Professional Exp.	22,350.44	22,000.00	23,452.00	6.60%	25,000.00	13.64%
5200	Equip. Rentals	0.00	1,000.00	0.00	-100.00%	1,000.00	0.00%
5220	Small Tools	0.00	300.00	432.00	44.00%	300.00	0.00%
5230	Dist. Spec. Exp.	63,786.73	63,350.00	60,184.00	-5.00%	62,696.00	-1.03%
5231	Misc.	10,840.15	5,550.00	5,245.00	-5.50%	4,050.00	-27.03%
5232	Field Expenses	3,562.70	2,500.00	2,500.00	0.00%	2,500.00	0.00%
5233	Research	36.60	1,500.00	22.00	-98.53%	1,500.00	0.00%
5234	Surveillance	20,028.97	21,000.00	21,000.00	0.00%	21,000.00	0.00%
5235	Public Education	372.40	2,500.00	22.00	-99.12%	1,600.00	-36.00%
5236	Aerial Contract	22,779.00	23,100.00	24,263.00	5.03%	24,276.00	5.09%
5237	Digital Field Data Licensing	6,166.91	7,200.00	7,132.00	-0.94%	7,770.00	7.92%
5250	Transportation	16,351.54	23,400.00	18,410.00	-21.32%	23,400.00	0.00%
5251	Trustees	4,700.00	8,000.00	5,000.00	-37.50%	8,000.00	0.00%

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

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

ANTICIPATED REVENUES:

	Last Year	This Year
Cash on Hand - June 30	\$3,549,249.35	3,683,390.00
Taxes	\$1,163,876.00	1,163,876
Assessment	\$ 660,680.00	660,680.00
Other Income	\$ 60,000.00	60,000
Interest	\$ 20,000.00	20,000
District Deposits	\$ 2,700.00	2,700
TOTAL	5,456,505	5,590,646

DISBURSEMENTS:

Budget	1,727,088	1,790,776.71	3.69%
Operating Reserve (3105.2)	958,253	990,466	3.36%
*Retro Adjust Infrastructure Equipment Reserve	1,506,000	1,024,338	-31.98%
Aircraft Eng. Overhaul Reserve (3105.3)*	55,000	55,000	0.00%
Medical Self-fund Reserve (3105.6)	136,595	136,595	0.00%
Pension Unfunded Accrued Liability Reserve (3105.7)	663,861	928,393	39.85%
Aircraft Replacement Reserve (3105.4)	250,000	500,000	100.00%

Contingency Reserve (3105.5)

159,709

165,077.67 **3.36%**

\$3,729,418

Est Total Reserves (21-22)

\$3,799,869

Percent Change

* Capital Reserves

TOTAL

5,456,505

5,590,646

Annual Reserves Report (Policy 3105.6)						
ANTICIPATED REVENUES:		Last Year	This Year			
	Cash on Hand - June 30	\$3,549,249.35	3,683,390.00			Cash On Hand= (June 30 Balance, Prev Year Less (Accounts Payable + Credit Card, June 30) + Estimated Income (Jul-Mar +Est Income, Schedule of Levies Current Fiscal)- Estimated Expenditures (Projected Expend Total)
	Taxes	\$1,163,876.00	1,163,876			Estimate from Schedule of Levies (Current Fiscal, Time of Prep)
	Assessment	\$ 660,680.00	660,680.00			Estimate from SCI Report (Current Fiscal), Taking full 3% increase.
	Other Income	\$ 60,000.00	60,000			
	Interest	\$ 20,000.00	20,000			Based on Current Fiscal Year
	District Deposits	\$ 2,700.00	2,700			Based on Current Fiscal Year
	TOTAL	5,456,505	5,590,646			
	DISBURSEMENTS:					Annual Reserves Report (Policy 3105.6)
	Budget	1,727,088	1,790,776.71	3.69%		
	Operating Reserve (3105.2)	958,253	990,466	3.36%		60% of Budget (Less Cap Expend: Cap Categories and Building/Ground Improv), Sufficient Funds in this Category
*Retro	Infrastructure Equipment Reserve	1,506,000	1,024,338	-31.98%		Replace/Maintain Infrastructure: Should Cover 1-5 years Cap Expenses (Biological Control Station Expansion Project), Sufficient funds.
Adjust	Aircraft Eng. Overhaul Reserve (3105.3)*	55,000	55,000	0.00%		55000, Consider increase based on engine overhaul estimate
	Medical Self-fund Reserve (3105.6)	136,595	136,595	0.00%		Total Cost of One Year's Health Plan Payments (Max Liability), Sufficient Funds
	Pension Unfunded Accrued Liability Reserve (3105.7)	663,861	928,393	39.85%		Total UAL for both Plans, as of 2021 Valuation, Sufficient Funds (Singficant UAL increase)
	Aircraft Replacement Reserve (3105.4)	250,000	500,000	100.00%		Aircraft Hull/Emergency Equip. (100,000-250,000), Sufficient Funds in this Category (Increased due to cost of replacement aircraft)
	Contingency Reserve (3105.5)	159,709	165,077.67	3.36%		10% of Budget (Less Cap Expend), Sufficient Funds in this Category
			\$3,729,418		† Total Reserves (21-22)	\$3,799,869
	* Capital Reserves				Percent Change	1.889080488
	TOTAL	5,456,505	5,590,646			1.9% increase in Total Reserves (no benefit assessment increase)