

SMVCD



Finance Committee Budget Workshop 2012-2013

Shasta Mosquito and
Vector Control

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Introduction

SMVCD Demographics

Date of Formation: 1919

Service Area: 1,063 square miles

Population est. 2011: 150,000

Cities Included: Redding, Anderson, Shasta Lake

SMVCD Services

The Shasta Mosquito and Vector Control District (SMVCD) employs an integrated vector management (IVM) approach in its control of disease transmitting and human biting mosquitoes. The majority of control targets immature mosquitoes that develop in over 6,000 unique breeding habitats and over 1,000 catch basins and other man-made habitats within the District's service area. Control of adult mosquitoes is also conducted to reduce the risk of disease and annoyance.

SMVCD monitors the distribution of *Ixodes pacificus* (Western Black legged tick) ticks that are capable of transmitting Lyme disease, human granulocytic anaplasmosis and babesiosis. SMVCD works closely with the California Department of Public Health (CDPH) and Shasta County Public Health (SCPH) in providing information to citizens to reduce the risk of tick transmitted diseases.

SMVCD performs some limited monitoring of rodent-borne diseases including; hanta virus, tick-borne relapsing fever and bubonic plague. In addition, SMVCD works closely with CDPH in providing information to citizens to reduce the risk of rodent and rodent ectoparasite transmitted diseases.

SMVCD provides information, using a diverse network of outlets and venues, designed to inform citizens about its activities and to assist citizens in managing the impact of biting insects and ticks on their health and well-being.

Background

SMVCD is an independent, non-enterprise, special district. The District operates under the provisions of Sections 2000-2093 of the Health and Safety Code of California. The District is governed by a five member Board of Trustees. The Board determines the general policies, employs the District Manager, approves the annual budget and controls the expenditures. One Board member is appointed by the city council of each of the incorporated cities within the District: Anderson, Redding and the City of Shasta Lake. Additionally, two Board members are appointed by the Shasta County Board of Supervisors. The Trustees typically serve a 2-4 year term, and receive an in-lieu of travel expense of \$100.00 per month for attending meetings of the Board. The Board meets on the third Tuesday of every month at the District Office in Anderson at 1:30pm.

The District is financed by a combination of *ad valorem* property taxes and by Mosquito and Vector Control Special Benefit Assessment charges. The benefit assessment amounts, which vary for different parcels, are determined by land use and size, and are collected by Shasta County.

Currently, SMVCD employs a fulltime staff of fifteen. The District's field technicians are certified by the California Department of Public Health for the use of public health pesticides and some maintain their Qualified Applicators License through the Department of Pesticide Regulation.

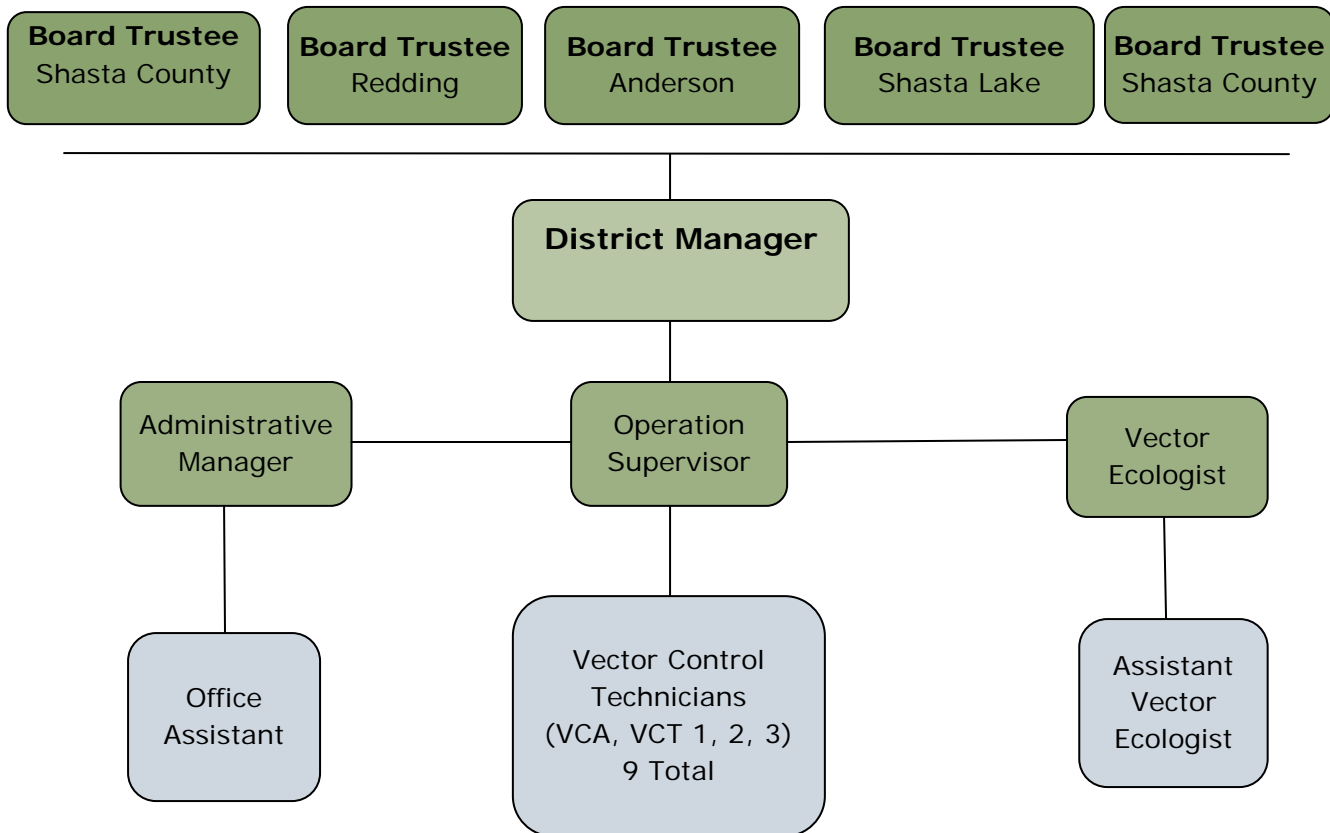
District Boundaries:



Mission Statement

"To protect the public's health from vector-borne disease and nuisance, through a comprehensive mosquito and vector control program focused on innovation, experience and efficiency."

SMVCD Current Organizational Structure



Budget Guidelines

SMVCD's primary source(s) of revenue come from property tax and two benefit assessments from two different geographic regions; called benefit assessment area 1 and area 2. The budget process is intended to weigh all competing requests for District resources, within expected fiscal constraints. Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and an expenditure analysis that requires every department and program expenditure to be justified annually and in terms of effectiveness and efficiency. Balanced revenue and expenditure forecasts will be prepared to examine the District's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements. The forecast will be updated annually, focus on a three year horizon, but include a five year outlook.

Post - Proposition 13 Ad Valorem Taxes

Before Proposition 13, property taxes were based on a percentage of assessed value of the commercial and residential property. This percentage level was set by the local governments and averaged about 3% of the assessed value of the home. In the mid-1970's, California's housing prices increased dramatically

from 5% per year to a 5% increase per month, this led to pressure to enact tax relief for homeowners. A proposal was created known as Proposition 13 that capped the tax amount at 1% of the acquired property assessment. This meant that taxes would only increase dramatically when the property was sold and reassessed. The District collects 0.007113 of this 1% property tax collected from Shasta County. The ad valorem tax for 2012/13 is estimated to be \$972,000. This represents a tax on each parcel of between \$1.51 and \$23.29 in the areas where the District provided service pre-proposition 13. This area encompasses the central area of Shasta County including the cities of Redding and Anderson.

SMVCD's Special Benefit Assessments

The District has three Benefit Assessments:

- (1) The District first levied a Benefit Assessment in 1997; this benefit assessment has a maximum rate of \$7.02 per single family home. The District currently levies this assessment at \$0.00. This keeps the assessment authorized so that it may be levied in future fiscal years as needed.
- (2) The District levied a second Benefit Assessment in 2005 (BA 1) as voted by a mailed ballot majority for the historic pre-proposition 13 sphere of influence. This assessment encompasses the central area of Shasta County including the cities and towns of Redding, Anderson, Enterprise, Palo Cedro, Millville, Centerville, Olinda, Cottonwood as well as unincorporated areas within central Shasta County. This is proposed to be levied at \$15.50 for 2012/13.
- (3) The District levied a third Benefit Assessment in 2007 (BA 2) as voted by a mailed ballot majority in the District's newly annexed areas which include Igo, Ono, French Gulch, Lakehead, Sweet Briar, Castella, Shingletown and Viola. This is proposed to be levied at \$22.06 for 2012/13.

Special Benefit Assessment for 2012-2013

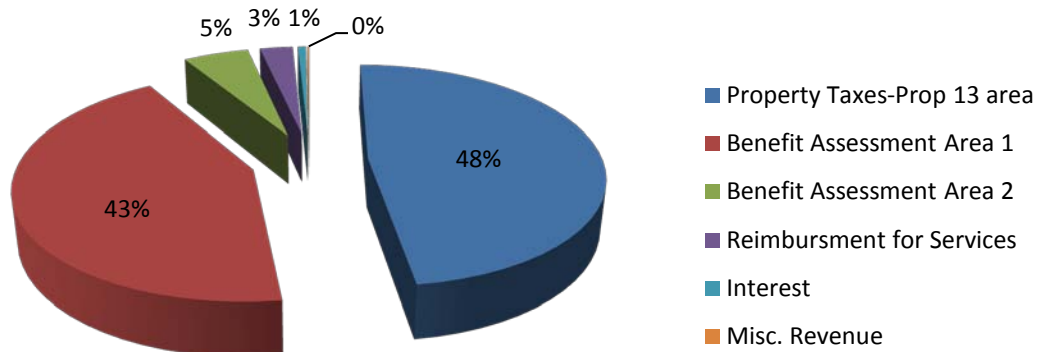
Weather and seasonal conditions can have a significant impact on SMVCD expenditures and in 2011-2012, SMVCD used less than normal amounts of pesticides due to lower levels of activity. We anticipate passing these inventory savings on to 2012-2013 and lowering the overall pesticide budget.

In 2012/13 our Board has decided to use reserves to minimize the assessment fluctuation on District citizens while maintaining service levels. In 2012/13 SMVCD's average assessment for Area 1 will be **\$15.50**, which is the same amount as last year and **\$22.06** in Area 2, representing an increase of 2.92%

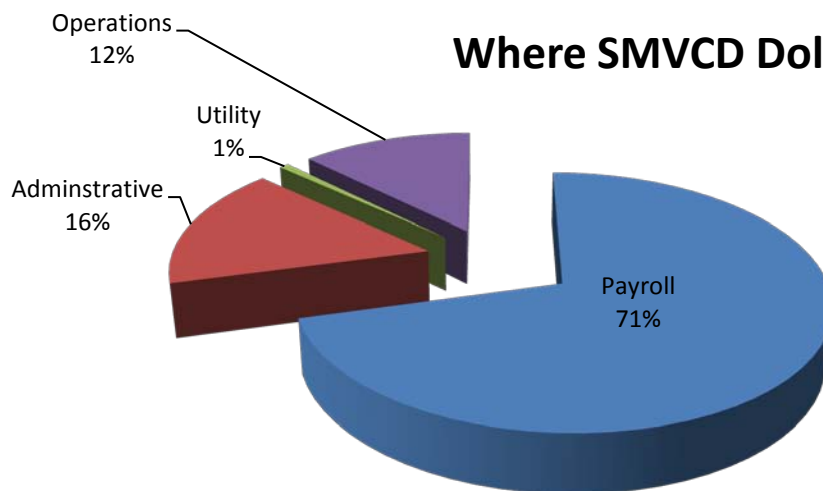
Where SMVCD Dollars Come From and Where They Go

The pie charts below illustrate where SMVCD revenues come from and where dollars are scheduled to be spent by major function for 2012/13.

Where SMVCD Dollars Come From



Where SMVCD Dollars Go



Detailed 2012-2013 Budget Proposal

	Actual 2010/11	Budget 2011/12	Budget 2012/13	Benefit Assessment #1	Benefit Assessment #2
REVENUE					
Current Secured Tax	\$971,471	\$971,030	\$972,000	\$930,225	\$41,774
Current Secure Tax Teeter	\$30,523	\$41,000	\$30,000	\$27,690	\$2,310
Supplemental Current Tax	\$35.51	\$20,000	\$100	\$92	\$8

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Current Supplemental Taxes Teeter	\$509	\$5,000	\$600	\$553	\$47
Current Unsecured Tax	\$49,710	\$51,000	\$50,000	\$46,150	\$3,850
Interest	\$11,789	\$15,000	\$15,000	\$13,845	\$1,155
Homeowner's Exemptions	\$19,577	\$19,000	\$19,000	\$17,537	\$1,463
Old Benefit Assessment-Area 1	-	-	-	-	-
2005 Benefit Assessment-Area 1	\$961,833	\$971,293	\$973,793	\$973,793	-
2007 Benefit Assessment -Area 2	\$115,264	\$118,331	\$119,898		\$119,898
Reim. Misc Services	\$62,265	\$79,887	\$60,000	\$57,000	\$3,000
Misc. Revenue	\$3,400	\$6,000	\$3,400	\$3,200	\$170
Sale of Fixed Assets	-	\$5,000	-	-	-
TOTAL REVENUES	\$2,226,379	\$2,302,541	\$2,243,792	\$2,070,085	\$173,675
EXPENSES					
Payroll Expense					
Regular Salaries	\$833,549	\$840,000	\$840,000	\$775,320	\$64,680
Extra Help Wages	\$16,633	\$28,500	\$30,000	\$27,690	\$2,310
Overtime	\$33.66	\$10,000	\$10,000	\$9,230	\$770
Social Security	\$75,070	\$74,000	\$77,000	\$71,071	\$5,929
PERS Retirement	\$135,426	\$137,000	\$140,910	\$130,060	\$10,850
Retirement Pick-up	\$60,300	\$62,000	\$66,810	\$61,665	\$5,144
PERS Health Insurance	\$114,762	\$127,000	\$138,000	\$127,374	\$10,626
Flexible Benefits	\$178,029	\$200,000	\$200,000	\$184,600	\$15,400
Employer Share OPEB	\$77,180	\$72,751	\$75,000	\$69,225	\$5,775
State Unemployment Insurance	\$7,321	\$9,000	\$8,000	\$7,384	\$616
Workers Comp.	\$35,700	\$40,000	\$40,000	\$36,920	\$3,080
Total Payroll Expense	\$1,534,005	\$1,600,251	\$1,625,720	\$1,500,539	\$125,180
Administrative Expense					
Household Expenses	\$7,088	\$6,400	\$6,200	\$5,722	\$477
Food	\$574	\$800	\$900	\$830	\$70
Household Supplies	\$1,819	\$1,800	\$2,000	\$1,846	\$154
Insurance	\$41,847	\$40,000	\$45,000	\$41,535	\$3,465
LAFCO	\$6,865	\$6,500	\$6,500	\$5999	\$500
Memberships	\$15,378	\$17,000	\$14,750	\$13,614	\$1,135
Office Expenses	\$415	\$1,000	\$1,015	\$937	\$78
Misc. Expenses	\$115.39	\$500	\$300	\$277	\$23
Professional & Specialized Expenses	\$102,190	\$88,000	\$106,804	\$98,580	\$8,224
Postage	\$1,072	\$1,100	\$1,300	\$1,200	\$100
Office Supplies	\$6,223	\$6,800	\$7,500	\$6,922	\$577
Office Publications	\$3,063	\$3,200	\$5,000	\$4,615	\$385
Promotional Items	\$1,025	\$1,500	\$3,000	\$2,769	\$231
Office Furniture	\$1,005	\$1,500	\$8,700	\$8,030	\$669
Accounting	-	\$2,000	\$3,000	\$2,769	\$231
Advertising & Marketing	\$200	\$3,750	\$6,800	\$6,276	\$523
Auditing	\$3,500	\$8,000	\$11,000	\$10,153	\$847
Drug Testing	\$477	\$700	\$700	\$646	\$54
Environmental Services	\$38,248	\$55,940	\$4,784	\$4,415	\$368

Legal Services	\$7,131	\$15,000	\$15,000	\$13,845	\$1,155
Special Department Expenses	\$7,986	\$15,000	\$23,800	\$21,967	\$1,832
Travel Expenses	\$12,134	\$14,500	\$12,600	\$11,630	\$970
Travel Mileage	\$1,488	\$3,500	\$2,750	\$2,538	\$212
Training	\$2,113	\$2,000	\$2,900	\$2,676	\$223
Conferences	\$1,655	\$3,500	\$6,540	\$6,036	\$503
Meals	\$1,286	\$3,500	\$5,210	\$4,808	\$401
Lodging	\$5,412	\$9,000	\$9,786	\$9,230	\$770
Programming Services	\$127,516	\$15,000	\$10,000	\$9,230	\$770
Chgs. Aud. Prop. Tax Svs.	\$31,359	\$35,000	\$37,665	\$34,764	\$2,900
Publications & Legal Notices	-	\$500	\$500	\$461	\$38
Software	\$2,832	\$22,000	\$3,000	\$2,769	\$231
Computers	\$38,864	\$9,000	\$4,000	\$3,692	\$308
Taxes & Assessments	\$16	\$40	\$40	\$37	\$3
Total Administrative Expense	\$470,903	\$350,266	\$369,044	\$340,627	\$28,416
Utility Expense					
Utilities	\$13,112	\$16,000	\$16,000	\$14,768	\$1,232
Operating Expense					
Agricultural/Pesticides	\$308,778	\$200,000	\$130,000	\$119,990	\$10,010
Clothing/Personal Supply	\$684	\$800	\$800	\$738	\$62
Personal Safety Clothing	\$4,357	\$5,000	\$8,150	\$7,522	\$627
Communications	\$4,926	\$6,000	\$7,230	\$6,673	\$556
Cell Phones	\$9,947	\$15,000	\$10,400	\$9,599	\$800
Maintenance-Equipment	\$406	\$2,500	\$2,050	\$1,892	\$158
Vehicle Maintenance	\$5,948	\$6,500	\$6,800	\$6,276	\$523
Building Equipment	-	\$500	\$500	\$461	\$39
Software Maintenance	-	\$5,000	\$7,700	\$7,107	\$593
Computer Maintenance	\$164	\$2,000	\$3,500	\$3,230	\$269
Equipment Maint. Parts and Supplies	\$4,951	\$5,000	\$11,500	\$10,614	\$885
Out of Agency Vehicle Maint.	\$5,448	\$6,000	\$12,660	\$11,685	\$975
Maintenance-Structures	\$12,639	\$13,000	\$11,590	\$10,614	\$885
Medical/Laboratory Supplies	\$10,963	\$12,000	\$9,500	\$8,769	\$731
Janitorial Services	\$2,887	\$3,200	\$3,300	\$3,046	\$254
Minor Equipment	\$24,285	\$25,000	\$19,460	\$17,962	\$1,498
Gasoline	\$32,706	\$36,000	\$36,000	\$33,228	\$2,772
Rents & Leases-Equipment	-	\$1,500	\$3,500	\$3,230	\$269
Rents & Leases-Structures	-	\$200	\$200	\$185	\$15
Safety Equipment	-	\$2,000	\$2,209	\$2,039	\$170
TOTAL OPERATING EXPENSE	\$429,092	\$347,200	\$287,050	\$264,947	\$22,102
TOTAL EXPENSES	\$2,447,112	\$2,377,527	\$2,297,813	\$2,120,882	\$176,932

Expenses are spread between Benefit Assessment area 1 and area 2 to show the cost of providing service in each area separately. Staff calculated the percentage by taking into account the hours worked, the overhead of administration and the parcels requiring service in each area.

Proposed Fixed Asset Purchases:

(1) Mid-size Vehicle Purchase: \$23,000

Fish Program Expansion: \$50,000

Board Room Repair: \$13,000

Proposed Revenue Transfers:

From: Fixed Asset Replacement: \$23,000

From: VCJPA Contingency: \$55,000

From: Bio-Control Development: \$50,000

From: Existing Facility Renovation: \$13,000

TOTAL TRANSFER: \$141,000

Proposition 1A Repayment:

In 2009, the State of California suspended proposition 1A and borrowed 8% of the District's funds to help balance their budget. Prop. 1A may not be suspended more than twice in ten years and may not be suspended until prior losses are repaid. We are scheduled to receive back our borrowed funds at the close of the fiscal year. This accounts for \$94,860; and based on the current state of the California State economic situation District staff have not included this in the 2012-2013 budget projections.

	FISCAL YEAR 2012-2013 BUDGET
TOTAL BUDGET EXPENDITURES	\$2,384,792
TOTAL BUDGET REVENUES	\$2,384,792

Capital Improvement/Asset Plan (DRAFT)

2012/13

Mid-size Truck, District Fish Ponds, Retrofit Barn/Indoor Bio-Control

2013/14

ARGO replacement, Parking Structure

2014/15

Full-size Truck, Asphalt repair

2015/16

Roof Repair, Mid-Size Truck

2016/17

Mid-size Truck, Mid-size SUV

2017/18

Lab Expansion

2018/19

Mid-size Truck

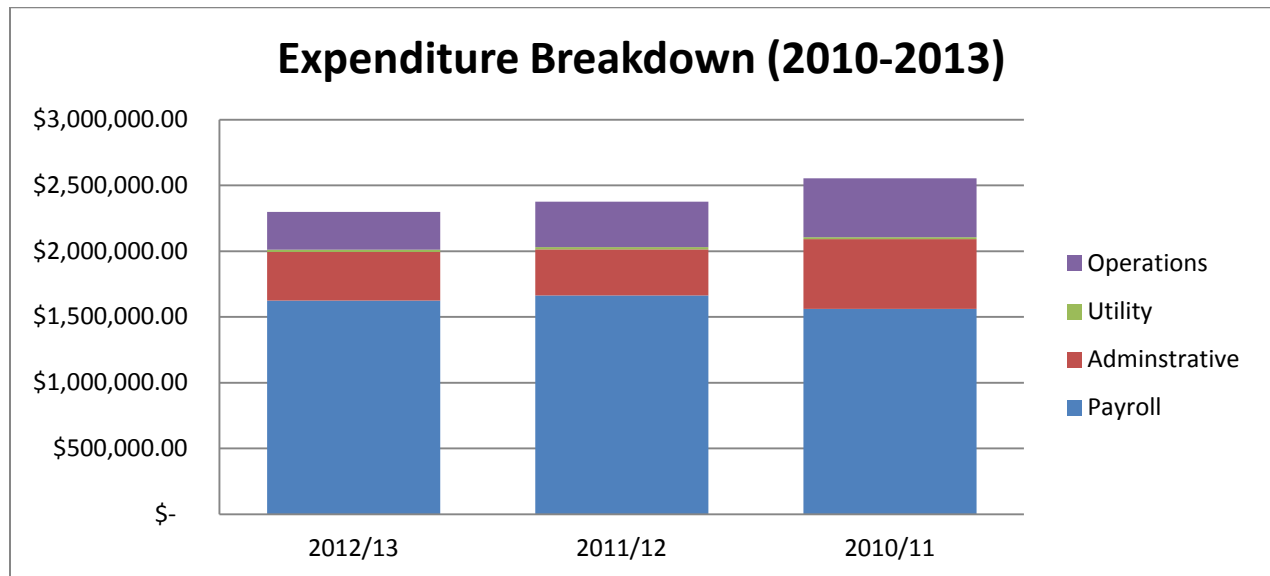
General Fund Revenue and Fund Balance

The General Fund is the operating fund of the District and is used to account for all financial activities. The District functions on a July 1- June 30th fiscal year.

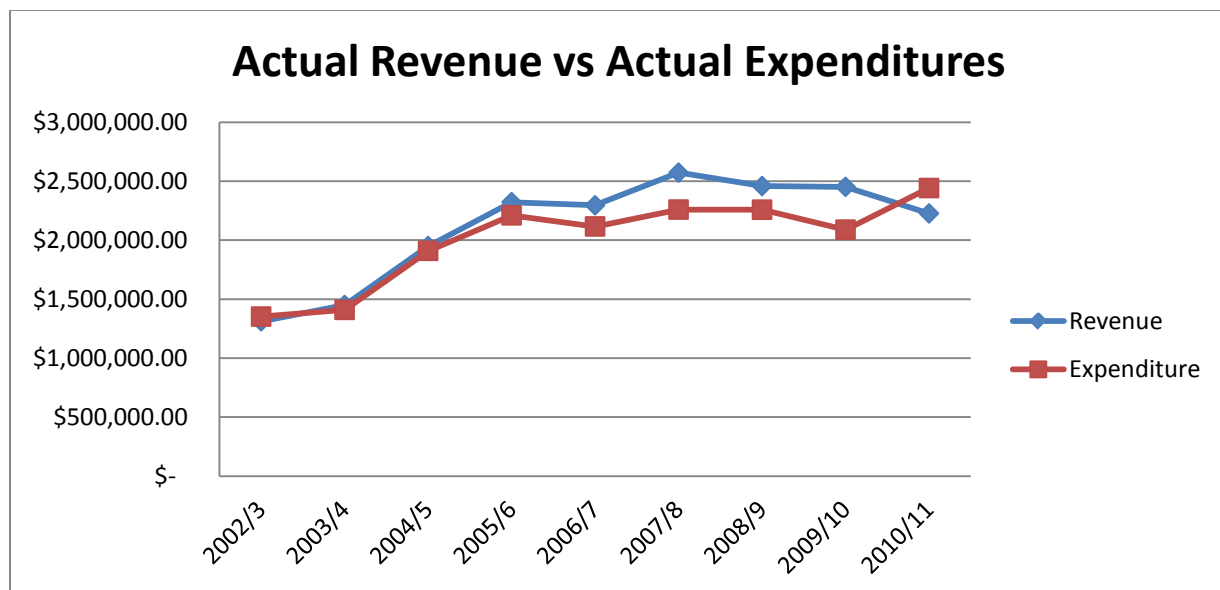
Components of the Fund Balance:

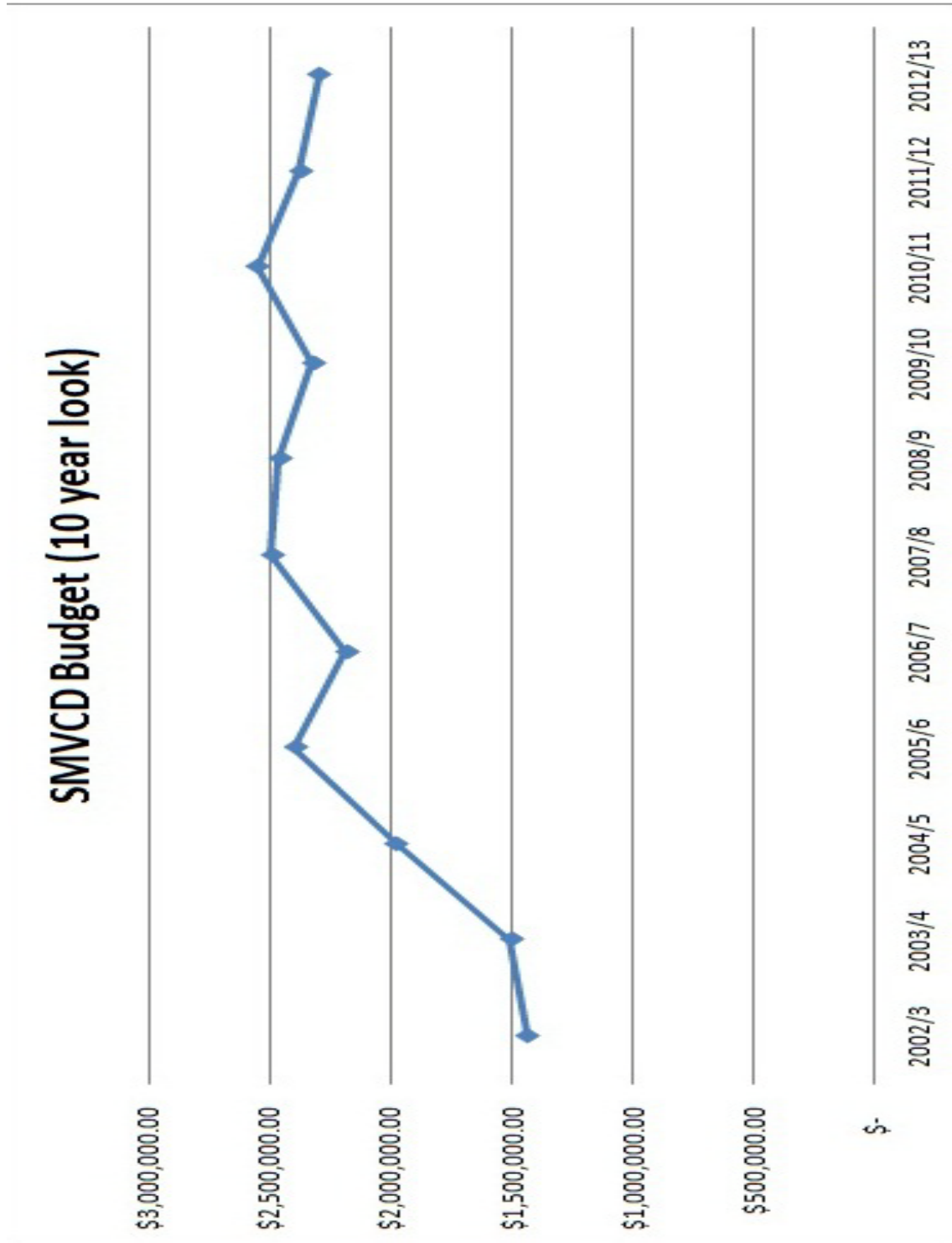
Non-spendable		Inventory	\$237,131
Restricted		None	-
Unrestricted			
	Committed		
		Public Health Emergency	\$300,000
		Facility Improvements	\$150,000
		Bio-Control Development	\$75,000
		Existing Facility Renovation	\$100,000
		Fixed Asset Replacement	\$52,000
		IT Equipment Replacement	\$34,500
		Revenue Stabilization	\$100,000
	Assigned		
		Operations (General Fund)	\$2,384,792
	Unassigned		
		Dry Financing (Cash in Treasury)	\$1,286,687
	Total Fund Balance		\$4,720,110

The below graph shows an overall reduction of budgeted expenditures by 10% from the 2010/11 budget year to the proposed 2012/13 budget year:



The below graph shows that difference between actual revenue collected versus amount spent in that budget year.





Noteworthy Items of the 2012-2013 Fiscal Year Budget

- Decrease in Pesticide Budget by \$70,000: Last season required fewer pesticides than normal; therefore we are able to work off current inventory and reduce our budgeted expenditure for the 2012-2013 budget year.
- We anticipate an increase in Equipment Maintenance Parts and Supplies: This is due to the implementation of the District staff's fabrication of a "Flex Truck" configuration. By installing these "Flex Truck" units, staff can make our fleet more flexible for all applications and reduce or completely extinguish the special-use truck.
- Auditing Fees: this increased by \$3,000 from 2010-2011, but was anticipated as we moved to a new auditing firm.
- Professional and Specialized Services are increased from last budget year by \$20,000 to account for assumed Chief Labor Negotiator cost in the new fiscal year.
- Transfer of funds from VCJPA Membership Contingency: \$55,000
- Payroll/Benefits: Will require attention during the 2012-2013 fiscal year; this is due to the current, unfinished negotiation process with the Employee Union, and the retirement of our Operation Supervisor, we will have the new hire and the current Ops. Supervisor overlap, which will increase payroll/benefit cost.

District Goals for 2012-2013

1. Manage budget and expenditures with a goal of maintaining service levels while minimizing impact on District residents.
2. Work closely with the Mosquito and Vector Control Association of California and the State Water Resource Control Board to fulfill the requirements of the NPDES permit.
3. Enhance mosquito fish production ability by researching and testing in-house rearing options or exploring expanding our off-site fish production.
4. Enhance SMVCD's tick related services including researching disease testing options for both mosquitoes and ticks.
5. Continue efforts in risk management and organization wide issues such as succession planning, cross training and employee retention.
6. Expand operational research analyzing the techniques, procedures, products and equipment in order to increase efficiency and effectiveness of the District while maintaining service levels.
7. Continue working to incorporate new technologies to increase efficiency and cost effectiveness of the District operational data systems and research available web based tools through which citizens can easily learn about services available and provided by SMVCD.

Preliminary Draft Budget 2012-2013			Budget 2008-2009	Actual 2008-2009	Budget 2009-2010	Actual 2009-2010	Budget 2010-2011	Actual 2010-2011	Budget 2011-2012	Actual (4.2.2012)	2012-2013	Property Tax Apportionment	Benefit Assessment #1	Benefit Assessment #2
REVENUES														
	101000	Current Secured Tax	\$ 1,043,605.00	\$ 1,052,883.00	\$ 912,555.00	\$ 1,024,395.61	\$ 971,024.00	\$ 971,471.00	\$ 971,030.00	\$ 517,678.41	\$ 972,000.00	\$ 972,000.00		
	101011	Current Secured Tax Teeter	\$ 24,235.00	\$ 36,843.00	\$ 36,845.00	\$ 78,994.70	\$ 36,843.00	\$ 30,523.67	\$ 41,000.00	\$ -	\$ 30,000.00	\$ 30,000.00		
	101100	Supplemental Current Tax	\$ 37,900.00	\$ 24,254.00	\$ 28,235.00	\$ 7,824.93	\$ 28,235.00	\$ 35.51	\$ 20,000.00	\$ 1,244.53	\$ 100.00	\$ 100.00		
	101111	Current Supplemental Taxes Teeter	\$ 5,885.00	\$ 6,763.00	\$ 6,765.00	\$ 4,396.74	\$ 6,765.00	\$ 509.55	\$ 5,000.00	\$ -	\$ 600.00	\$ 600.00		
	102000	Current Unsecured Tax	\$ 50,275.00	\$ 52,098.00	\$ 51,605.00	\$ 52,689.00	\$ 51,605.00	\$ 49,710.55	\$ 51,000.00	\$ 58,197.02	\$ 50,000.00	\$ 50,000.00		
	420000	Interest	\$ 50,250.00	\$ 44,454.00	\$ 39,130.00	\$ 14,754.72	\$ 28,014.00	\$ 11,789.15	\$ 15,000.00	\$ 4,743.00	\$ 15,000.00	\$ 15,000.00		
	546000	Homeowner's Exemptions	\$ 20,260.00	\$ 19,895.00	\$ 19,895.00	\$ 19,734.94	\$ 17,791.00	\$ 19,576.98	\$ 19,000.00	\$ 9,432.00	\$ 19,000.00	\$ 19,000.00		
	668178	Benefit Assessment						\$ -					\$ -	\$ -
	668244	2005 Benefit Assessment-Area 1	\$ 982,750.00	\$ 975,203.00	\$ 928,425.00	\$ 968,588.05	\$ 973,794.00	\$ 961,833.09	\$ 971,293.00	\$ 539,297.35	\$ 972,489.38		\$ 972,489.38	
	668294	2007 Benefit Assessment-Area 2	\$ 110,900.00	\$ 113,347.00	\$ 110,075.00	\$ 115,606.75	\$ 114,818.00	\$ 115,264.22	\$ 118,331.00	\$ 67,700.20	\$ 119,898.31		\$ -	\$ 119,898.31
	692700	Reim. Misc Services	\$ 116,790.00	\$ 100,604.00	\$ 122,630.00	\$ 109,465.84	\$ 100,600.00	\$ 62,264.92	\$ 79,887.00	\$ 33,787.00	\$ 60,000.00	\$ 57,000.00	\$ 3,000.00	
	799300	Misc. Revenue	\$ 2,785.00	\$ 9,143.00	\$ 6,585.00	\$ 5,019.21	\$ 6,300.00	\$ 3,400.01	\$ 6,000.00	\$ 438.46	\$ 3,400.00		\$ 3,230.00	\$ 170.00
	896100	Sale of Fixed Assets	\$ 15,000.00	\$ 23,238.00	\$ 20,400.00	\$ -	\$ 10,000.00	\$ -	\$ 5,000.00	\$ -	\$ -		\$ -	\$ -
Total Revenues			\$ 2,460,635.00	\$ 2,458,725.00	\$ 2,283,145.00	\$ 2,451,697.04	\$ 2,345,789.00	\$ 2,226,378.65	\$ 2,302,541.00	\$ 1,232,517.97	\$ 2,242,487.68	\$ 1,086,700.00	\$ 1,032,719.38	\$ 123,068.31
EXPENSES														
Payroll Expense														
	11000	Regular Salaries	\$ 787,540.00	\$ 840,569.00	\$ 750,675.00	\$ 748,120.00	\$ 845,589.00	\$ 833,549.20	\$ 840,000.00	\$ 633,705.88	\$ 840,000.00		\$ 775,320.00	\$ 64,680.00
	17000	Extra Help Wages	\$ 25,680.00	\$ 38,280.00	\$ 38,280.00	\$ 29,913.00	\$ 32,907.00	\$ 16,632.88	\$ 28,500.00	\$ 16,565.00	\$ 30,000.00		\$ 27,690.00	\$ 2,310.00
	17502	Overtime	\$ 5,000.00	\$ -	\$ 10,200.00	\$ 133.70	\$ 10,500.00	\$ 33.66	\$ 10,000.00	\$ 208.00	\$ 10,000.00		\$ 9,230.00	\$ 770.00
	18100	Social Security	\$ 79,605.00	\$ 71,032.00	\$ 68,425.00	\$ 67,500.00	\$ 75,271.00	\$ 75,070.55	\$ 74,000.00	\$ 57,870.00	\$ 77,000.00		\$ 71,071.00	\$ 5,929.00
	18201	PERS Retirement	\$ 111,810.00	\$ 120,686.00	\$ 108,560.00	\$ 113,455.00	\$ 126,000.00	\$ 135,425.88	\$ 137,000.00	\$ 108,518.00	\$ 140,910.00		\$ 130,059.93	\$ 10,850.07
	18202	Retirement Pick-up	\$ 57,430.00	\$ 58,047.00	\$ 54,670.00	\$ 53,481.00	\$ 61,780.00	\$ 60,300.56	\$ 62,000.00	\$ 45,816.00	\$ 66,810.00		\$ 61,665.63	\$ 5,144.37
	18300	PERS Health Insurance	\$ 108,645.00	\$ 93,231.00	\$ 101,535.00	\$ 81,609.00	\$ 113,448.00	\$ 114,761.98	\$ 127,000.00	\$ 93,471.00	\$ 138,000.00		\$ 127,374.00	\$ 10,626.00
	18303	Flexible Benefits	\$ 152,865.00	\$ 150,572.00	\$ 151,530.00	\$ 143,089.00	\$ 174,814.00	\$ 178,029.09	\$ 200,000.00	\$ 143,107.00	\$ 200,000.00		\$ 184,600.00	\$ 15,400.00
	18307	Employer Share OPEB	\$ 104,230.00	\$ 104,230.00	\$ 78,500.00	\$ 78,500.00	\$ 77,180.00	\$ 77,180.00	\$ 72,751.00	\$ 76,734.54	\$ 75,000.00		\$ 69,225.00	\$ 5,775.00
	18400	State Unemployment Insurance	\$ 7,010.00	\$ 6,144.00	\$ 6,885.00	\$ 7,608.00	\$ 8,000.00	\$ 7,321.67	\$ 9,000.00	\$ 829.00	\$ 8,000.00		\$ 7,384.00	\$ 616.00
	18500	Workers Comp.	\$ 27,205.00	\$ 26,582.00	\$ 29,730.00	\$ 29,876.16	\$ 36,000.00	\$ 35,700.00	\$ 40,000.00	\$ 39,527.00	\$ 40,000.00		\$ 36,920.00	\$ 3,080.00
Total Payroll Expense			\$ 1,467,020.00	\$ 1,509,373.00	\$ 1,398,990.00	\$ 1,353,284.86	\$ 1,561,489.00	\$ 1,534,005.47	\$ 1,600,251.00	\$ 1,216,351.42	\$ 1,625,720.00		\$ 1,500,539.56	\$ 125,180.44
Administrative Expense														
	32900	Household Expenses	\$ 14,265.00	\$ 12,008.00	\$ 12,615.00	\$ 11,877.00	\$ 7,200.00	\$ 7,088.60	\$ 6,400.00	\$ 5,006.00	\$ 6,200.00		\$ 5,722.60	\$ 477.40
	32700	Food	\$ 200.00	\$ 88.98	\$ 200.00	\$ 707.00	\$ 1,000.00	\$ 574.10	\$ 800.00	\$ 588.00	\$ 900.00		\$ 830.70	\$ 69.30
	32929	Household Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 1,819.30	\$ 1,800.00	\$ 1,136.00	\$ 2,000.00		\$ 1,846.00	\$ 154.00
	33100	Insurance	\$ 33,295.00	\$ 32,901.00	\$ 40,015.00	\$ 37,891.00	\$ 42,000.00	\$ 41,847.00	\$ 40,000.00	\$ 39,867.00	\$ 45,000.00		\$ 41,535.00	\$ 3,465.00
	51387	LAFCO	\$ 6,545.00	\$ 6,545.00	\$ 6,875.00	\$ 6,380.00	\$ 9,100.00	\$ 6,865.00	\$ 6,500.00	\$ 6,063.00	\$ 6,500.00		\$ 5,999.50	\$ 500.50
	34100	Memberships	\$ 12,205.00	\$ 13,524.00	\$ 13,845.00	\$ 12,569.00	\$ 26,000.00	\$ 15,378.14	\$ 17,000.00	\$ 12,937.00	\$ 14,750.00		\$ 13,614.25	\$ 1,135.75
	34500	Office Expenses	\$ 15,995.00	\$ 6,225.00	\$ 15,995.00	\$ 6,439.00	\$ 3,000.00	\$ 414.88	\$ 1,000.00	\$ 431.00	\$ 1,015.00		\$ 936.85	\$ 78.16
	34300	Miscellaneous Expenses	\$ 600.00	\$ 512.00	\$ 600.00	\$ 115.39	\$ 600.00	\$ 115.39	\$ 500.00	\$ 23.00	\$ 300.00		\$ 276.90	\$ 23.10
	34800	Professional & Specialized Expenses	\$ 80,735.00	\$ 136,906.00	\$ 136,975.00	\$ 140,580.00	\$ 101,150.00	\$ 102,189.90	\$ 88,000.00	\$ 60,928.00	\$ 106,499.67		\$ 98,299.20	\$ 8,200.47
	34526	Postage	\$ -	\$ -	\$ -	\$ 7.97	\$ 1,000.00	\$ 1,072.20	\$ 1,100.00	\$ 862.00	\$ 1,300.00		\$ 1,199.90	\$ 100.10
	34528	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ 6,223.88	\$ 6,800.00	\$ 3,553.00	\$ 7,500.00		\$ 6,922.50	\$ 577.50
	34529	Office Publications	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00	\$ 3,063.17	\$ 3,200.00	\$ 2,841.00	\$ 5,000.00		\$ 4,615.00	\$ 385.00
	34531	Promotional Items	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,025.06	\$ 1,500.00	\$ 999.00	\$ 3,000.00		\$ 2,769.00	\$ 231.00
	34536	Office Furniture	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00	\$ 1,005.68	\$ 1,500.00	\$ -	\$ 9,418.32		\$ 8,693.11	\$ 725.21
	34801	Accounting	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 2,000.00	\$ -	\$ 3,000.00		\$ 2,769.00	\$ 231.00
	34803	Advertising & Marketing	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 200.00	\$ 3,750.00	\$ 520.00	\$ 6,800.00		\$ 6,276.40	\$ 523.60
	34806	Auditing	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 3,500.00	\$ 8,000.00	\$ 10,000.00	\$ 11,000.00		\$ 10,153.00	\$ 847.00
	34817	Drug Testing	\$ -	\$ -	\$ -	\$ -	\$ 860.00	\$ 477.39	\$ 700.00	\$ 42.35	\$ 700.00		\$ 646.10	\$ 53.90
	34820	Environmental Services	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 38,248.07	\$ 55,940.00	\$ 25,355.00	\$ 4,784.00		\$ 4,415.63	\$ 368.37
	34828	Legal Services	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 7,131.39	\$ 15,000.00	\$ 4,247.00	\$ 15,000.00		\$ 13,845.00	\$ 1,155.00
	35700	Special Department Expenses	\$ 9,590.00	\$ 8,614.00	\$ 10,270.00	\$ 6,306.00	\$ 17,200.00	\$ 7,986.80	\$ 15,000.00	\$ 9,831.00	\$ 23,800.00		\$ 21,967.40	\$ 1,832.60
	35900	Travel Expenses	\$ 11,700.00	\$ 11,351.00	\$ 14,560.00	\$ 23,516.00	\$ 17,600.00	\$ 12,134.17	\$ 14,500.00	\$ 8,277.00	\$ 12,600.00		\$ 11,629.80	\$ 970.20
	35941	Travel Mileage		\$ -	\$ -	\$ -	\$ 5,000.00	\$ 1,488.30	\$ 3,500.00	\$ 200.00	\$ 2,750.00		\$ 2,538.25	\$ 211.75
	35942	Training		\$ -	\$ -	\$ -	\$ 1,500.00	\$ 2,113.33	\$ 2,000.00	\$ 324.00	\$ 3,200.00		\$ 2,953.60	\$ 246.40
	35943	Conferences		\$ -	\$ -	\$ -	\$ 7,000.00	\$ 1,655.00	\$ 3,500.00	\$ 2,920.00	\$ 7,000.00		\$ 6,461.00	\$ 539.00
	35949	Meals		\$ -	\$ -	\$ -	\$ 4,000.00	\$ 1,285.87	\$ 3,500.00	\$ 1,158.00	\$ 5,210.00		\$ 4,808.83	\$ 401.17
	35950	Lodging		\$ -	\$ -	\$ -	\$ 9,500.00	\$ 5,412.13	\$ 9,000.00	\$ 5,141.00	\$ 9,785.00		\$ 9,032.48	\$ 753.52
	34840	Programming Services		\$ -	\$ -	\$ -	\$ 128,000.00	\$ 127,516.50	\$ 15,000.00	\$ -	\$ 10,000.00		\$ 9,230.00	\$ 770.00
	34893	Chgs Aud Prop Tax Svs	\$ 27,945.00	\$ 30,018.00	\$ 33,020.00	\$ 32,509.00	\$ 33,020.00	\$ 31,359.00	\$ 35,000.00	\$ 35,532.00	\$ 37,665.00		\$ 34,764.80	\$ 2,900.21
	34900	Publications & Legal Notices	\$ 1,000.00	\$ 235.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ 500.00		\$ 461.50	\$ 38.50
	35528	Software	\$ 1,105.00	\$ 40.74	\$ 4,000.00	\$ 2,154.00	\$ 5,000.00	\$ 2,832.62	\$ 22,000.00	\$ -	\$ 3,000.00		\$ 2,769.00	\$ 231.00
	35529	Computers		\$ -	\$ -	\$ -	\$ 40,500.00	\$ 38,864.40	\$ 9,000.00	\$ 1,306.00	\$ 4,000.00		\$ 3,692.00	\$ 308.00
	50800	Taxes & Assessments	\$ 35.00	\$ 15.98	\$ 35.00	\$ 15.10	\$ 40.00	\$ 15.50	\$ 40.00	\$ 15.50	\$ 40.00		\$ 36.92	\$ 3.08
Total Administrative Expense			\$ 215,215.00	\$ 258,984.70	\$ 289,505.00	\$ 281,066.46	\$ 531,270.00	\$ 470,902.77	\$ 350,266.00	\$ 240,102.85	\$ 370,217.99		\$ 341,711.20	\$ 28,506.79
Utility Expense														
	36100	Utilities	\$ 14,590.00	\$ 11,725.00	\$ 12,425.00	\$ 12,880.00	\$ 14,000.00	\$ 13,112.09	\$ 16,000.00	\$ 11,931.00	\$ 16,000.00		\$ 14,768.00	\$ 1,232.00
Total Utility Expense			\$ 14,590.00	\$ 11,725.00	\$ 12,425.00	\$ 12,880.00	\$ 14,000.00	\$ 13,112.09	\$ 16,000.00	\$ 11,931.00	\$ 16,000.00		\$ 14,768.00	\$ 1,232.00
Operating Expense														
	32100	Agricultural/Pesticides	\$ 381,040.00	\$ 299,147.00	\$ 481,040.00	\$ 216,138.00	\$ 318,880.00	\$ 308,778.05	\$ 200,000.00	\$ 135,743.00	\$ 130,000.00		\$ 119,990.00	\$ 10,010.00
	32300	Clothing/Personal Supply	\$ 4,815.00	\$ 3,850.00	\$ 4,290.00	\$ 5,592.00	\$ 200.00	\$ 683.97	\$ 800.00	\$ 224.00	\$ 800.00		\$ 738.40	\$ 61.60
	32328	Personal Safety Clothing	\$ -	\$ -	\$ -	\$ 234.00	\$ 5,000.00	\$ 4,356.99	\$ 5,000.00	\$ 1,526.00	\$ 8,150.00		\$ 7,522.45	\$ 627.55
	32500	Communications	\$ 12,080.00	\$ 6,577.00	\$ 6,905.00	\$ 8,411.00	\$ 8,000.00	\$ 4,926.70	\$ 6,000.00	\$ 2,431.00	\$ 7,230.00		\$ 6,673.29	\$ 556.71
	32526	Cell Phones	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 9,947.03	\$ 15,000.00	\$ 10,576.00	\$ 10,400.00		\$ 9,599.20	\$ 800.80

Preliminary Draft Budget 2012-2013		Budget 2008-2009	Actual 2008-2009	Budget 2009-2010	Actual 2009-2010	Budget 2010-2011	Actual 2010-2011	Budget 2011-2012	Actual (4.2.2012)	2012-2013	Property Tax Apportionment	Benefit Assessment #1	Benefit Assessment #2
	33500 Maintenance-Equipment	\$ 40,625.00	\$ 42,888.00	\$ 44,470.00	\$ 35,845.00	\$ 5,000.00	\$ 406.32	\$ 2,500.00	\$ 1,404.00	\$ 2,050.00		\$ 1,892.15	\$ 157.85
	33526 Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00	\$ 5,948.32	\$ 6,500.00	\$ 5,146.00	\$ 6,800.00		\$ 6,276.40	\$ 523.60
	33527 Building Equipment	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 500.00	\$ -	\$ 500.00		\$ 461.50	\$ 38.50
	33528 Software Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ -	\$ 5,000.00	\$ 4,287.00	\$ 5,200.00		\$ 4,799.60	\$ 400.40
	33529 Computer Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 164.18	\$ 2,000.00	\$ 1,647.00	\$ 3,500.00		\$ 3,230.50	\$ 269.50
	33534 Equipment Maintenance Parts and Supplies	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 4,951.32	\$ 5,000.00	\$ 4,553.00	\$ 12,500.00		\$ 11,537.50	\$ 962.50
	33545 Out of Agency Vehicle Mnt	\$ -	\$ -	\$ -	\$ -	\$ 4,500.00	\$ 5,447.94	\$ 6,000.00	\$ 6,408.00	\$ 12,660.00		\$ 11,685.18	\$ 974.82
	33700 Maintenance-Structures	\$ 13,500.00	\$ 21,953.00	\$ 14,175.00	\$ 17,582.00	\$ 14,150.00	\$ 12,639.17	\$ 13,000.00	\$ 9,203.00	\$ 11,590.00		\$ 10,697.57	\$ 892.43
	33900 Medical/Laboratory Supplies	\$ 3,250.00	\$ 211.00	\$ 3,250.00	\$ 3,071.00	\$ 3,000.00	\$ 10,962.86	\$ 12,000.00	\$ 4,759.00	\$ 9,500.00		\$ 8,768.50	\$ 731.50
	32927 Janitorial Services	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00	\$ 2,887.50	\$ 3,200.00	\$ 2,223.00	\$ 3,300.00		\$ 3,045.90	\$ 254.10
	35500 Minor Equipment	\$ 49,930.00	\$ 21,172.00	\$ 31,525.00	\$ 31,420.00	\$ 25,000.00	\$ 24,284.66	\$ 25,000.00	\$ 3,850.00	\$ 19,460.00		\$ 17,961.58	\$ 1,498.42
	35940 Gasoline	\$ 41,225.00	\$ 30,689.00	\$ 32,800.00	\$ 27,709.00	\$ 31,000.00	\$ 32,706.66	\$ 36,000.00	\$ 20,344.00	\$ 36,000.00		\$ 33,228.00	\$ 2,772.00
	35100 Rents & Leases-Equipment	\$ 1,625.00	\$ 2,374.00	\$ 2,495.00	\$ 519.09	\$ 4,000.00	\$ -	\$ 1,500.00	\$ 2,930.00	\$ 3,500.00		\$ 3,230.50	\$ 269.50
	35300 Rents & Leases - Structures	\$ 520.00	\$ 595.00	\$ 520.00	\$ 1,145.00	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ 200.00		\$ 184.60	\$ 15.40
	35533 Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 2,209.69		\$ 2,039.54	\$ 170.15
Total Operating Expense		\$ 548,610.00	\$ 429,456.00	\$ 621,470.00	\$ 347,666.09	\$ 447,530.00	\$ 429,091.67	\$ 347,200.00	\$ 217,254.00	\$ 285,549.69		\$ 263,562.36	\$ 21,987.33
TOTAL EXPENSES		\$ 2,245,435.00	\$ 2,209,538.70	\$ 2,322,390.00	\$ 1,994,897.41	\$ 2,554,289.00	\$ 2,447,112.00	\$ 2,313,717.00	\$ 1,685,639.27	\$ 2,297,487.68		\$ 2,120,581.13	\$ 176,906.55
Total Operations Revenue Less Expenses		\$ 215,200.00	\$ 249,186.30	\$ (39,245.00)	\$ 456,799.63	\$ (208,500.00)	\$ (220,733.35)	\$ (11,176.00)	\$ (453,121.30)	\$ (55,000.00)			

Fixed Asset Replacement Expense					Vehicle Replacement (1 mid-size)	\$ 23,000.00						\$ 21,229.00	\$ 1,771.00
					Fish Program Expansion	\$ 50,000.00						\$ 46,150.00	\$ 3,850.00
					Board Room Repair	\$ 13,000.00						\$ 11,999.00	\$ 1,001.00
					Total Fixed Asset		\$ 86,000.00					\$ 79,378.00	\$ 6,622.00

TRANSFERS													
Revenue					Fixed Asset Replacement Fund	\$ 23,000.00						\$ 21,229.00	\$ 1,771.00
					VCIPA Contingency Fund	\$ 55,000.00						\$ 50,765.00	\$ 4,235.00
					Bio Control Development Fund	\$ 50,000.00						\$ 46,150.00	\$ 3,850.00
					Prop 1A Repayment	\$ 94,860.00							
					Reserve for Existing Facility Reno.	\$ 13,000.00						\$ 11,999.00	\$ 1,001.00
					Total Transfer		\$ 141,000.00					\$ 130,143.00	\$ 10,857.00

2012-2013		
Total Budget Expense	\$ 2,383,487.68	
Total Budget Revenue	\$ 2,383,487.68	
Revenue less Expense	\$ 0.00	
W/ Prop 1A repayment	\$ 94,860.00	

*Currently, the District uses property tax revnue to support the mosquito control services in Benefit Assessment Area #2
This Area is running at a deficit of \$49,703.68

Tax Apportionment Money
Split between BA 1 and BA 2 *

Assessment Expense	\$ 2,199,959.13	\$ 183,528.55
Assessment Revenue	\$ 1,162,862.38	\$ 133,925.31
	\$ (1,037,096.75)	\$ (49,603.25)
Current Secured Tax	\$ 931,228.65	\$ 40,771.35
Current Secured Tax Teeter	\$ 27,690.00	\$ 2,310.00
Supplemental Current Tax	\$ 92.30	\$ 7.70
Current Supplemental Taxes Tee	\$ 553.80	\$ 46.20
Current Unsecured Tax	\$ 46,150.00	\$ 3,850.00
Interest	\$ 13,845.00	\$ 1,155.00
Homeowner's Exemptions	\$ 17,537.00	\$ 1,463.00
	\$ (0.00)	\$ 0.00

Fund Balance Information			
Restricted Reserve for Public Health Emergency		\$ 300,000.00	\$ 300,000.00
	The California Health and Safety Code Section 2070, states that the Board of Trustees can divide the annual budget into categories including a restricted reserve for public health emergencies. This reserve is restricted under the Health and Safety Code and can only be expended for the purpose of this reserve and for no other District activity.		
General Reserve/Cash in Treasury		\$ 1,300,000.00	\$ 1,428,927.00
	The General Reserve is set at 60 percent of the budget revenue. The District receives the majority of its funding from the property taxes and benefit assessment collected by Shasta County. These funds do not reach the District until January with a 10 percent advance on property taxes in December. This is six months into the fiscal year. This is a six month delay in receiving revenue from the beginning of the fiscal year. Therefore it is imperative that the District has an operating reserve to fulfill its general operating costs. Mosquito season lasts through the warm summer months, not having reserves and due to the delay in receiving funding could inhibit the District's ability in providing services for the benefit of the public's health. The California Health and Safety Code were used as guideline to set the reserve amounts which in the past was 60 percent of revenue.		
Reserve for Facility Improvements		\$ 150,000.00	\$ 150,000.00
Parking Structure			
Reserve for Bio Control Development		\$ 75,000.00	\$ 75,000.00
Red Barn Retrofit			
Pond Construction			
Reserve for Existing Facility Renovation		\$ 100,000.00	\$ 100,000.00
Roof			
Paving			
Board Room Remodel			
Reserve for Fixed Asset Replacement		\$ 100,000.00	\$ 52,000.00
Vehicles			
Heavy Equipment			
Reserve for IT Equipment Replacement		\$ 75,000.00	\$ 34,500.00
Computers			
Software			
Server			
Reserve for Contingency		\$ 100,000.00	\$ 100,000.00

VCJPA Insurance Reserve Account

	VCJPA recommended	Excess	Total
VCJPA	\$214,661	\$562,356	\$777,017