

BOARD OF TRUSTEES

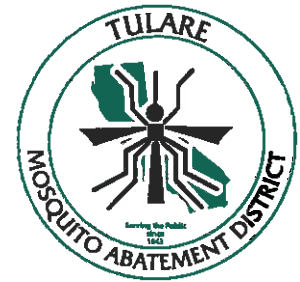
Pat Nunes
City of Tulare
Robert Uchita
County of Tulare
Robert Clark
County of Tulare
Stan Creelman
County of Tulare
Charlie Pitigliano
County of Tulare
Charles Mayer
City of Visalia

TULARE MOSQUITO ABATEMENT DISTRICT

District Headquarters: Mefford Field - Tulare
6575 Dale Fry Rd Tulare, CA 93274
PH (559) 686-6628 FAX (559) 686-2013
Email: TulareMosquito@gmail.com
www.tularemosquito.com

GENERAL MANAGER

John Avila



The Tulare Mosquito Abatement District Board of Trustees regular Meeting will be held on Tuesday, June 9th at 1:00 p.m. at the District office located at Mefford Field 6575 Dale Fry Rd, Tulare CA.

Agenda

1. **Citizen Comments:** At this time the Board of Trustees will take input from citizens on items they wish to address that are within the Board's jurisdiction. However the Board cannot legally discuss or take action at this meeting on comments received.
2. **Review Minutes of the May 12th & May 26th Board of Trustee Meetings**
3. **Payment of Check Numbers 6190 - 6231**
Electronic Fund Transfers (EFTPS) from Union Bank to the IRS and EDD for Social Security, Medicare, Federal and State Tax Payments. E Debit payments from the District's Union Bank account.
4. **Report on the WALs Summit "Virtual" meeting on 5/21/20**
5. **CalPERS Retirement rates for FY 20/21**
6. **Hooper Spuhler & Sturgeon letter and insurance binder**
7. **District activity to date**
8. **Review planned Budget for FY 20/21 and take action to send Budget forward to the Tulare County Auditor**
9. **Manager's Report**
 - a. **Manager's pending procedure**
 - b. **Service Request status**
 - c. **Status of Visalia's Trash Can Recycle**
10. **Meeting Adjourned**

**MINUTES OF THE MEETING OF THE BOARD OF TRUSTEES OF THE TULARE
MOSQUITO ABATEMENT DISTRICT, HELD AT THE OFFICES OF THE DISTRICT,
MEFFORD FIELD, TULARE, CALIFORNIA ON THE 12th DAY OF MAY 2020, AT
THE HOUR OF 1:00 P.M. OF SAID DAY**

Present at the meeting called at 1:04 p.m. at the place above designated were: Charlie Pitigliano, presiding, Robert Clark, Pat Nunes, Robert Uchita, Stan Creelman and Chuck Mayer. Also present at the Board Meeting were John Avila, District Manager, Michelle Dempsey, District employee, and Chad M. Lew, counsel for the District.

Agenda Item No. 1: Citizen Comments.

Charlie Pitigliano opened the floor to citizen comments, but there were no comments from the public.

Agenda Item No. 2: Review Minutes of April 14, 2020, Board of Trustees Meeting.

The minutes of the meeting held on April 14, 2020, were presented to the board in writing and reviewed. Upon a motion made by Chuck Mayer, seconded by, Pat Nunes, and unanimously carried, the minutes of the meeting held on April 14, 2020, were approved as presented.

Agenda Item No. 3: Payment of Check Number 6153 - 6189, Electronic Fund Transfers (EFTPS) from Union Bank to the IRS for Social Security, Medicare and Federal Tax Payments, and Union Bank Charges and Credits.

The board members reviewed the District's Union Bank checking account, check numbers 6153 6189, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, and the electronic debit payments from the District's Union Bank account. Upon a motion duly made by Stan Creelman, seconded by Chuck Mayer, and unanimously carried, the Union Bank checking account, check numbers 6153 - 6189, the electronic fund transfers (EFTPS) for payment of Social Security, Medicare and Federal Tax Payments to the IRS, and the electronic debit payments from the District's Union Bank checking account were approved.

Agenda Item No. 4: CalPers "Arrears Employer Paid" 2009 - 2013.

John advised the board that after CalPers review and determination the District paid an arrears contribution of \$5,717.04 relating to an employee that was credited with additional service time.

Agenda Item No. 5: Weekly Covid 19 Zoom Meeting with All Districts Participating.

John provided the board an update of the issues discussed in this MVCAC Zoom meeting. It was discussed amongst the participants that it has been difficult to find and secure N-95 masks which are required for personnel for the application of certain pesticide and larvicide applications used by the District.

Agenda Item No. 6: Update on Jeep Purchase and Plans to Defer it to 2021/2022.

John advised the board that upon further investigation and research that he learned that Jeep was no longer making the right handed driving Jeep Wranglers. He advised that the current Jeep Wrangler is satisfactory for now, and that he plans to table the purchase of a new vehicle into the next fiscal year.

Agenda Item No. 7: Review Planned Budget for FY 20/21 and Take Action to Send Budget Forward to the Tulare County Auditor.

John presented the board with his draft budget for review and consideration by the board. After some questions and answers, it was concluded that this matter should be put over until the June 2020 meeting to allow the board members additional time to review and consider the proposed budget.

Agenda Item No. 8: Report on Initial Airspray of the City of Visalia's Trash Cans on April 21st. John advised the board that the District determined that it was in the District's best interest to aerially spray the site of the City of Visalia's old used trash cans due to the standing water and it acting as a breeding source of mosquitos. John advised that he sent the City of Visalia a warning letter regarding the conditions on their property that constitutes a nuisance and warranted the aerial treatment of the site.

Agenda Item No. 9: Report of CSDA's "Virtual" Financial Management for Special Districts. John attended this webinar, which was originally set as a conference, but changed to the webinar format as a result of the Covid-19 pandemic. John reviewed with the board the issues and topic discussed and covered.

Agenda Item No. 10: Manager's Report.

- a) Discussion with Newly Appointed Manager of Fair - John advised the board that he had a discussion with the newly appointed manager of the Tulare County Fair, and was advised that as of the moment, the plan was for the 2020 Fair to proceed as normal.
- b) Phone Service Requests on Par with 2019 - John reported to the board that the District is seeing the same number of calls for services for the same period last year. Thus, he believes the District will again be busy with the new Aedes mosquito, which is a day-biter and gave rise to increased levels of service requests last season.
- c) CSDA "Virtual" Legislative Days May 18th - 22nd - As a result of the current Covid-19 pandemic, the CSDA will be coordinating its legislative days in a "virtual" format this year, which John intends to participate from May 18th - 22nd.

Agenda Item No. 11: Meeting Adjourned.

There being no further business to come before the board, upon a motion duly made by Chuck Mayer, seconded by Robert Pat Nunes, and unanimously carried, the meeting was adjourned at 1:54 p.m.

SECRETARY

**MINUTES OF THE SPECIAL MEETING OF THE BOARD OF TRUSTEES OF THE
TULARE MOSQUITO ABATEMENT DISTRICT, HELD AT THE OFFICES OF THE
DISTRICT, MEFFORD FIELD, TULARE, CALIFORNIA ON THE 26th DAY OF MAY
2020, AT THE HOUR OF 1:00 P.M. OF SAID DAY**

Present at the special meeting called at 1:00 p.m. at the place above designated were: Charlie Pitigliano, presiding, Robert Clark, Pat Nunes, Robert Uchita, and Chuck Mayer. Stan Creelman was absent. Also present at the Board Meeting were John Avila, District Manager, Mike Muller, of Hooper, Spuhler and Sturgeon, and Chad M. Lew, counsel for the District.

Agenda Item No. 1: Citizen Comments.

Charlie Pitigliano opened the floor to citizen comments, but there were no comments from the public.

Agenda Item No. 2: Discussion and Decision to Change the District's Worker's Compensation Insurance from SDRMA to ICW Insurance Group through Hooper, Spuhler and Sturgeon.

John presented the board with the relative quotes from SDRMA and also ICW for worker's compensation coverage for the District. The board members also addressed questions to Mike Muller with respect to the proposal from Insurance Company of the West. After some discussion, upon a motion duly made by Pat Nunes, seconded by Robert Clark, and unanimously carried, the board decided not to renew the District's worker's compensation coverage through the SDRMA, and directed the District's Manger to advise SDRMA that the District would not renew its worker's compensation policy with them. Then, upon a motion duly made by Chuck Mayer, seconded by Robert Clark, and unanimously carried, the board approved securing worker's compensation coverage for the District with the Insurance Company of the West at the quoted annual premium of \$22,384.00 through Mike Muller or Hooper, Spuhler and Sturgeon, and authorized the District Manager to execute any and all documents to bind the worker's compensation coverage with Insurance Company of the West.

Agenda Item No. 3:Brief Update on Visalia's Trash Can Recycle Progress.

John advised the board that Michelle went out to the site a couple of weeks ago, and it appears the City of Visalia is making considerable progress on the recycling of the old trash cans.

Agenda Item No. 4: Meeting Adjourned.

There being no further business to come before the board, upon a motion duly made by Pat Nunes, seconded by Chuck Mayer, and unanimously carried, the special meeting was adjourned at 1:19 p.m.

SECRETARY

Agenda Item #3

		Union Check #'s
		EFTPS
		E Debits
Full Time Employees		
6001	John Avila	3,014.85
6001	Michelle Dempsey	2,527.80
6001	Andrew Conard	1,847.99
6001	Armando Gonzalez	1,925.28
6001	Quirino Valencia	1,773.85
6001	Sherry Laskie	786.84
6005	Jesse Carver	1,378.16
6005	John Coleman	1,219.43
6005	Rene Rodriguez	1,426.70
6005	David Servi	1,327.10
6005	Johnathan Summers	1,167.96
6005	Quirino Valencia III	1,303.50
6005	Victor Zamora	2,268.10
6004	CA Emp Dev Dept	1,668.43
6004	Choice Builders	1,102.05
6008	Robert Clark	100.00
6008	Stan Creelman	100.00
6008	Charles Mayer	100.00
6008	Pat Nunes	100.00
6008	Charlie Pitigliano	100.00
6008	Robert Uchita	100.00
6011	CalPERS (Retirement)	671.93
6011	CalPERS (Retirement)	156.55
6011	CalPERS (Employee)	400.00
6011	CalPERS (Employee)	475.00
6011	CalPERS (Retirement)	2,485.80
6012	Union Bank	6,291.34
7001	Adapco	10,050.89
7001	Target Specialty Products	2,305.45
7001	Verizon	62.97
7005	Verizon	116.74
7009	Culligan	15.50
7009	Pricketts	338.50
7021	Battery Pro	118.99
7021	G.V. Burrows, Inc	352.30
7036	Cline's Business Equipment	60.00
7036		94.59
7043	McCormick, Kabot, Jenner & Lew	1,080.00
	Board meeting 5/12/2020	300.00
	Review draft agenda; e-mails to and from John Avila; telephone conference with John Avila	100.00
	E-mails to and from John re agenda	60.00
	Research procedure for warrant return; Memorandum of Points and Authorities re warrant return	600.00
	E-mails to and from John re 2019 warrant return	20.00
7062	City of Tulare	774.00
7081		135.98
7036	Union Bank	8.75
	Direct Deposit Fee	E debit
		51,333.31

Full Time Employees					
6001	John Avila		3,014.85	DD1137	
6001	Michelle Dempsey		2,527.80	DD1138	
6001	Andrew Conard		1,847.98	DD1139	
6001	Armando Gonzalez		1,925.29	DD1140	
6001	Quirino Valencia		1,773.85	DD1141	
6001	Sherry Laskie		816.27	6215	
6005	Jesse Carver		1,150.30	6216	
6005	John Coleman		1,005.70	6217	
6005	Rene Rodriguez		1,194.71	6218	
6005	David Servi		995.43	6219	
6005	Johnathan Summers		852.99	6220	
6005	Quirino Valencia III		1,083.73	6221	
6005	Victor Zamora		1,870.21	6222	
6004	CA Emp Dev Dept	UI, ETT, SDI & PIT	1,340.93	EFTPS	
6004	CalPERS (Health)	Monthly Health Premium	13,097.44	EFTPS	
6004	AFLAC (Employee)	Employee Additional Health pre-tax and Life after tax	664.72	6223	
6011	CalPERS (Employee)	Employee Additional 457 Roth	400.00	EFTPS	
6011	CalPERS (Employee)	Employee Additional deferred contribution	475.00	EFTPS	
6011	CalPERS (Retirement)	PERS Retirement contribution Employer & Employees	2,491.14	EFTPS	
6012	Union Bank	Federal Inc Tax, Employee/Employer Medicare & SS	5,777.36	EFTPS	
7001	Verizon (Verizon Wireless Fleet)	GPS System monthly charge (Mar)	285.00	6224	
7001	Yosemite Linen Supply	Employee uniforms & related laundry service	344.22	6225	
7001	Clarke	Biomist 4+12 - 5 gallons	531.94	6226	
7001	Praxair	Dry ice for surveillance	140.28	6227	
7021	G.V. Burrows, Inc	Vehicle Fuel	1,211.08	6228	
7021	Stone Chevrolet	A/C Evaporator replacement	2,728.48	6229	
7024	Hancock A/C & Heating	A/C system cleaned & serviced	100.41	6230	
Union Bank Charges		5/31/2020 Statement	286.36	E debits	
7081		S.C. Edison	206.14		
7081		SoCalGas	16.47		
7036		Direct Deposit Fee	8.75		
7036		Union Bank - Positive Pay monthly maintenance fees	55.00		
U.S.Bank Charges & Credits		5/20/2020 Statement	1,786.23	6231	
7001	Digital Deployment	Internet - April	200.00		
7001	Amazon.com	Field - Clipboards	36.79		
7001	Amazon.com	Surgical Masks	150.28		
7001	PFC Pro	ID Badges	29.15		
7001	Costco	Batteries, Etc	108.45		
7001	Costco	Batteries	18.43		
7001	SamplePrep	Sample Vials	217.90		
7001	ESRI	Software Maintenance	400.00		
7005	AT&T	Monthly Faxline	10.60		
7009	Costco	Household Misc	25.42		
7009	Amazon.com	Water Filters/Ice Machine	84.98		
7009	WalMart	Household Misc	45.37		
7009	Amazon.com	Hand Sanitizer	22.36		
7036	UnWired	Monthly Internet	135.97		
7036	Amazon.com	Webcam	59.53		
7036	Amazon.com	Office Supplies	43.05		
7036	WalMart	HDMI Cable	10.25		
7036	USPS	Roll of Stamps	55.00		
7066	SurfThru	5 car washes (Card)	32.00		
7066	Donut Factory	Annual Safety Meeting	18.98		
7066	Little Caesars	Annual Safety Meeting	35.70		
7066	Amazon.com	Water Quality Test, etc	38.02		
7066	USPS	SDRMA return videos	8.00		



P.O. BOX 6343
FARGO ND 58125-6343



00000063 01 SP 0.560 106481184149814 P
TULARE MOSQUITO ABATE
ATTN JOHN AVILA
6575 DALE FRY ROAD
TULARE CA 93274-9073

ACCOUNT NUMBER _____
STATEMENT DATE 05-18-2020
AMOUNT DUE \$1,786.23
NEW BALANCE \$1,786.23
PAYMENT DUE ON RECEIPT

AMOUNT ENCLOSED
\$
Please make check payable to "U.S. Bank"

U.S. BANK CORPORATE PAYMENT SYSTEMS
P.O. BOX 790428
ST. LOUIS, MO 63179-0428

4866914555514949 000178623 000178623

Please tear payment coupon at perforation.

CORPORATE ACCOUNT SUMMARY									
TULARE MOSQUITO ABAT	Previous Balance	Purchases And Other + Charges	Cash Advances +	Cash Advance Fees +	Late Payment Charges	- Credits	- Payments	New Balance	
Company Total	\$1,272.00	\$1,786.23	\$0.00	\$0.00	\$0.00	\$0.00	\$1,272.00	\$1,786.23	

CORPORATE ACCOUNT ACTIVITY					
TULARE MOSQUITO ABATE					TOTAL CORPORATE ACTIVITY
					\$1,272.00 CR
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
05-05	05-04	7479826012600000002212	PAYMENT - THANK YOU 00000 C	1,272.00 PY	

NEW ACTIVITY					
JOHN AVILA		CREDITS	PURCHASES	CASH ADV	TOTAL ACTIVITY
		\$0.00	\$1,778.23	\$0.00	\$1,778.23
Post Date	Tran Date	Reference Number	Transaction Description	Amount	
04-23	04-22	24436540114010998440417	UNWIRED BROADBAND 559-2614444 CA	135.97	
04-23	04-22	24692160113100837437703	ATT*WEBSITE SOLUTIONS 888-932-4678 TX	10.80	
04-23	04-23	24692160114100997443813	AMZN MKTP US*V74UM30U3 AMZN.COM/BILL WA	59.53	
04-27	04-25	24431060116083730702461	AMZN MKTP US*NB5Y2P3 AM AMZN.COM/BILL WA	43.05	
04-27	04-25	24692160116100608472183	IN *DIGITAL DEPLOYMENT, I 916-2080903 CA	200.00	

CUSTOMER SERVICE CALL 800-344-5696	ACCOUNT NUMBER		ACCOUNT SUMMARY	
	STATEMENT DATE	DISPUTED AMOUNT	PREVIOUS BALANCE	1,272.00
SEND BILLING INQUIRIES TO: U.S. Bank National Association C/O U.S. Bancorp Purchasing Card Program P.O. Box 6335 Fargo, ND 58125-6335	05/18/20	.00	PURCHASES & OTHER CHARGES	1,786.23
	AMOUNT DUE		CASH ADVANCES	.00
			CASH ADVANCE FEES	.00
	1,786.23		LATE PAYMENT CHARGES	.00
			CREDITS	.00
		PAYMENTS	1,272.00	
		ACCOUNT BALANCE	1,786.23	

TULARE MOSQUITO ABATEMENT DISTRICT

FY 19/20 Budget

May 31, 2020

	<i>Appropriations</i>	<i>Expenditures</i>	<i>Remaining</i>
Salaries & Employees Benefits (1000)			
6001 Regular Salaries *	385,000.00	359,534.37	25,465.63
6004 Benefits		-	
Health Insurance	180,000.00	150,817.95	29,182.05
EDD Unemployment Insurance 6.2% X 7,000 of employees pay	5,048.00	4,057.57	990.43
EDD Disability Insurance 1.0% X of employees salary	5,500.00	4,460.00	1,040.00
EDD Employment Training Tax rate 0%		-	
Life Insurance	1,452.00	1,147.73	304.27
6005 Extra Help	123,500.00	86,452.94	37,047.06
6008 Directors Fees	7,200.00	5,600.00	1,600.00
6011 Retirement PERS	51,000.00	42,766.39	8,233.61
Classic members 8.081% X Gross Salary			
New Public Employee Pension Reform Act (PEPRA) members (6.985% X Gross Pay)			
6012 Social Security (7.65% of employee pay)	45,000.00	34,043.75	10,956.25
6015 Workers' Compensation Insurance	35,000.00	325.43	34,674.57
	<u>838,700.00</u>	<u>689,206.13</u>	<u>149,493.87</u>
Services & Supplies (2000)			
7001 Agriculture	450,000.00	182,914.82	267,085.18
7005 Telecommunications	2,500.00	1,298.84	1,201.16
7009 Household Expense	5,000.00	2,052.25	2,947.75
7010 Insurance	50,000.00	481.78	49,518.22
7021 Maintenance of Equipment	105,000.00	37,564.34	67,435.66
7024 Maintenance - Bldg & Improvements	15,000.00	17,319.70	(2,319.70)
7027 Memberships	14,000.00	14,350.00	(350.00)
7036 Office Expense	13,500.00	8,699.65	4,800.35
7043 Professional & Special Expense	19,500.00	18,320.00	1,180.00
7059 Publications and Legal Notices	500.00	-	500.00
7061 Rents & Leases - Equipment	500.00	-	500.00
7062 Rent & Leases - Bldg & Improvements	12,500.00	9,128.70	3,371.30
7065 Small Tools & Instruments	2,500.00	162.78	2,337.22
7066 District Special Expense	25,000.00	4,491.88	20,508.32
7074 Transportation & Travel	20,000.00	4,195.79	15,804.21
7081 Utilities	7,000.00	4,645.95	2,354.05
	<u>742,500.00</u>	<u>305,626.28</u>	<u>436,873.72</u>
Other Charges (3000)			
7407 Contributions to other Agencies	2,500.00	-	2,500.00
7425 Taxes & Assessments	38,500.00	-	38,500.00
	<u>41,000.00</u>	<u>-</u>	<u>41,000.00</u>
Fixed Assets (8000-8300)			
Purchase of One Ton Replacement	40,000.00	32,829.41	7,170.59
	<u>40,000.00</u>	<u>32,829.41</u>	<u>7,170.59</u>
Working Budget	1,662,200.00	1,027,661.82	634,538.18
* Appropriation for Contingencies	249,330.00	-	249,330.00
Total Appropriations	1,911,530.00	1,027,661.82	883,868.18
** General Reserves			
Reserve for Asphalt Removal & Replacement	5,384,500.00		5,384,500.00
Reserve for Emergency Invasive Aedes Outbreak	125,000.00		125,000.00
Reserve for Replacement of Vehicles/Tablets	250,000.00		250,000.00
Total Budget	200,000.00	200,000.00	200,000.00
Total Budget	7,871,030.00	1,027,661.82	6,843,368.18
Tulare County Account # 778 Balance	6,490,346.14		
Union Bank Account # 2740034408 Balance	<u>222,525.24</u>		
TMAD Current cash balance	6,712,871.38		

* 15% of our Working Budget (Tulare County permits us to carry 15% of our working budget as Appropriations for Contingencies)

** There is no requirement to fund General Reserves at any set amount to be in compliance with the CA Health and Safety Code.

T MAD Revenue & Cash Balance Status						Date of
FY 19/20						last rcvd
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 19/20	revenue:
Tax Income				<Estimated>	Actual to Date	30-Apr
4001 Property Tax Current Secured	1,196,569	1,263,060	1,316,348	1,317,665	1,249,057	
4006 Property Tax Current Unsecured	68,463	74,679	78,374	72,657	82,027	
4008 Property Tax Prior Secured	24,606	24,790	24,820	24,699	14,494	
4009 Property Tax Prior Unsecured	1,398	2,281	1,185	1,840	793	
4030 Supp Tax Current Secured	15,852	22,729	24,962	19,294	9,572	
4033 Supp Tax Prior Secured	2,496	2,405	3,509	2,450	3,056	
4055 Timber Yield	-	-	0.12	1		
4060 Residual Dist	52,134	55,021	62,559	1	16,005	
4069 PT Facilities	24,049	25,053	25,757	1	14,036	
4801 Interest	61,168	77,640	115,075	73,228	106,990	
5000 I/G Revenues	-	216	377	1		
5050 Property Tax Relief	11,953	11,738	11,657	2	5,676	
Property Tax (County) Revenue:	1,458,688	1,559,612	1,664,623	1,511,839	1,501,706	
Misc Income						
5805 Misc. Revenue	-	3,154	-	1		
5838 Insurance Proceeds/Rec	-	23,843	-	1		
7000 Miscellaneous Revenue	6,193	6,424	62,428		8045	
7003 Tax Administration Fee						
Health Dept Funding		23,776	42,530			
Total Revenue			1,471,281	1,511,841	1,509,751	
CASH BALANCE						
County Cash Balance (5/31/20)			6,490,346			
Union Bank Balance (5/31/20)			222,530			
Cash Balance			6,712,876			



Agenda Item #4

Co-Innovating Solutions for Container Mosquito Control A WALSSM Summit May 21st, 2020 (Pacific Standard Time)

- 7:00 am Welcome & Introduction – Leanne Lake & Banugopan Kesavaraju, VBC
- 7:15 am “Challenges with container-inhabiting invasive Aedes mosquitoes” – Isik Unlu, PhD; Operations Manager, Miami-Dade Mosquito Control Division, FL
- 7:35 am “Insecticide susceptibility status of Florida populations of container mosquitoes - Casey Parker; Technical Development Specialist, ADAPCO
- 7:55 am “WALS Origin and Operational use in South East Asia since 1988” – Seleena Benjamin, VBC, Kuala Lumpur, Malaysia
- 8:25 am Break
- 8:35 am “Evolution of the application of VectoBac[®] WDG in the Florida Keys” – Andrea Leal; Executive Director, Florida Keys MCD
- 8:55 am “Larviciding Solutions for Suburban Environments” – Samer Elkashef, PhD; Assistant Manager Sac-Yolo MVCD, CA
- 9:15 am “WALS shows great promise in fighting arbovirus disease in Puerto Rico” – Dr. Grayson Brown; Executive Director, Puerto Rico Vector Control Unit
- 9:50 am Questions & Morning Session Closing – Leanne Lake
- 10:00 am Morning Session End
- 11:00 am Afternoon Session Opening – Leanne Lake, VBC
- 11:05 am “WALS Equipment and SOP” – Leanne Lake, Technical Development Specialist, VBC
- 11:25 am “Characterization and efficacy of VectoBac[®] WDG applications targeting container-inhabiting mosquitoes utilizing Unmanned Aerial Vehicles” - Keira J. Lucas, PhD; Director of Research, Collier County MCD
- 11:55 am “Wide Area Larviciding Sprays in Coachella Valley” – Jennifer Henke, M.S.; Laboratory Manager, Coachella Valley MVCD, CA
- 12:25 pm “Wide-Area larviciding with a Buffalo Turbine and VectoLex WDG” – Mark Clifton, PhD; Executive Director, North Shore Mosquito Abatement District, IL
- 12:45 pm Open Discussion/Q&A with panel of experts.
- 1:45 pm Closing – Leanne Lake
- 2:00 pm Program End



Agenda Item #5

California Public Employees' Retirement System
Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2019

**Miscellaneous Plan of the Tulare Mosquito Abatement District
(CalPERS ID: 5074140349)
Annual Valuation Report as of June 30, 2018**

Dear Employer,

Attached to this letter, you will find the June 30, 2018 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for Fiscal Year 2020-21.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2018.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "Forms & Publications" and select "View All". In the search box, enter "Risk Pool" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2018 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 1, 2019.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2020-21 along with estimates of the required contributions for Fiscal Year 2021-22. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability
2020-21	8.794%	\$12,918
<i>Projected Results</i>		
2021-22	8.8%	\$18,000



California Public Employees' Retirement System
Actuarial Office

400 Q Street, Sacramento, CA 95811 | Phone: (916) 795-3000 | Fax: (916) 795-2744
888 CalPERS (or 888-225-7377) | TTY: (877) 249-7442 | www.calpers.ca.gov

July 2019

**PEPRA Miscellaneous Plan of the Tulare Mosquito Abatement District
(CalPERS ID: 5074140349)
Annual Valuation Report as of June 30, 2018**

Dear Employer,

Attached to this letter, you will find the June 30, 2018 actuarial valuation report of your CalPERS pension plan. **Provided in this report is the determination of the minimum required employer contributions for Fiscal Year 2020-21.** In addition, the report contains important information regarding the current financial status of the plan as well as projections and risk measures to aid in planning for the future.

Because this plan is in a risk pool, the following valuation report has been separated into two sections:

- Section 1 contains specific information for the plan including the development of the current and projected employer contributions, and
- Section 2 contains the Risk Pool Actuarial Valuation appropriate to the plan as of June 30, 2018.

Section 2 can be found on the CalPERS website (www.calpers.ca.gov). From the home page, go to "*Forms & Publications*" and select "*View All*". In the search box, enter "*Risk Pool*" and from the results list download the Miscellaneous or Safety Risk Pool Actuarial Valuation Report as appropriate.

Your June 30, 2018 actuarial valuation report contains important actuarial information about your pension plan at CalPERS. Your assigned CalPERS staff actuary, whose signature appears in the Actuarial Certification section on page 1, is available to discuss the report with you after August 1, 2019.

Actuarial valuations are based on assumptions regarding future plan experience including investment return and payroll growth, eligibility for the types of benefits provided, and longevity among retirees. The CalPERS Board of Administration adopts these assumptions after considering the advice of CalPERS actuarial and investment teams and other professionals. Each actuarial valuation reflects all prior differences between actual and assumed experience and adjusts the contribution rates as needed. This valuation is based on an investment return assumption of 7.0% which was adopted by the board in December 2016. Other assumptions used in this report are those recommended in the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017.

Required Contribution

The exhibit below displays the minimum employer contributions, before any cost sharing, for Fiscal Year 2020-21 along with estimates of the required contributions for Fiscal Year 2021-22. Member contributions other than cost sharing (whether paid by the employer or the employee) are in addition to the results shown below. **The employer contributions in this report do not reflect any cost sharing arrangements you may have with your employees.**

Fiscal Year	Employer Normal Cost Rate	Employer Amortization of Unfunded Accrued Liability	PEPRA Employee Rate
2020-21	7.732%	\$2,068	6.750%
<i>Projected Results</i>			
2021-22	7.7%	\$2,300	TBD

Agenda Item #6

HOOPER, SPUHLER & STUR



133 North L Street, Tulare, CA 93274
559-686-3442 / Fax#559-686-8646
License# 0G55489 www.hssins.com

Lonnie R. Hooper, Partner
Michael J. Muller, Partner
Kristi R. Koetsier, Partner

May 29, 2020

Tulare Mosquito Abatement District
6575 Dale Fry Road
Tulare, CA 93274

Re: Workers Compensation Policy
ICW Group/Insurance Company of the West

Dear Board of Trustees:

Thank you for placing your insurance business with us! Hooper, Spuhler & Sturgeon is pleased to have this opportunity to service your insurance needs and we look forward to a long and mutually beneficial business relationship.

Please find enclosed your Insurance Binder as proof of coverage until you receive the actual workers compensation policy. I am quite familiar with your account and will personally monitor any transactions involving your policy. Please call us at (559)686-3442 whenever a question arises concerning your insurance coverages.

Again, thank you for permitting me to manage your insurance account.

Sincerely,

Hooper, Spuhler & Sturgeon
Insurance Services

A handwritten signature in black ink, appearing to read 'M J Muller', written over a horizontal line.

Mike James Muller (Commercial)
Account Executive
mmuller@hssins.com



INSURANCE BINDER

DATE (MM/DD/YYYY)
5/29/2020**THIS BINDER IS A TEMPORARY INSURANCE CONTRACT, SUBJECT TO THE CONDITIONS SHOWN ON PAGE 2 OF THIS FORM.**

AGENCY Hooper, Spuhler & Sturgeon 133 North I Street P. O. Box 59 Tulare CA 93275-0059		COMPANY ICW Group	BINDER # B2052910651												
PHONE (A/C. No. Ext): (559) 686-3442	FAX (A/C. No.): (559) 686-8646	<table border="1"> <tr> <th>DATE</th> <th>EFFECTIVE</th> <th>TIME</th> <th>DATE</th> <th>EXPIRATION</th> <th>TIME</th> </tr> <tr> <td>7/1/2020</td> <td>12:01</td> <td><input checked="" type="checkbox"/> AM <input type="checkbox"/> PM</td> <td>7/31/2020</td> <td><input checked="" type="checkbox"/> AM <input type="checkbox"/> NOON</td> <td></td> </tr> </table>		DATE	EFFECTIVE	TIME	DATE	EXPIRATION	TIME	7/1/2020	12:01	<input checked="" type="checkbox"/> AM <input type="checkbox"/> PM	7/31/2020	<input checked="" type="checkbox"/> AM <input type="checkbox"/> NOON	
DATE	EFFECTIVE	TIME	DATE	EXPIRATION	TIME										
7/1/2020	12:01	<input checked="" type="checkbox"/> AM <input type="checkbox"/> PM	7/31/2020	<input checked="" type="checkbox"/> AM <input type="checkbox"/> NOON											
CODE:	SUB CODE:	<input type="checkbox"/> THIS BINDER IS ISSUED TO EXTEND COVERAGE IN THE ABOVE NAMED COMPANY PER EXPIRING POLICY #: WSA505577500													
AGENCY CUSTOMER ID: 00000406	DESCRIPTION OF OPERATIONS / VEHICLES / PROPERTY (Including Location)														
INSURED AND MAILING ADDRESS Tulare Mosquito Abatement District 6575 Dale Fry Road Tulare CA 93274															

COVERAGES**LIMITS**

TYPE OF INSURANCE	COVERAGE / FORMS	DEDUCTIBLE	COINS %	AMOUNT
PROPERTY CAUSES OF LOSS <input type="checkbox"/> BASIC <input type="checkbox"/> BROAD <input type="checkbox"/> SPEC				
GENERAL LIABILITY <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS MADE <input type="checkbox"/> OCCUR RETRO DATE FOR CLAIMS MADE:				EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ COMBINED SINGLE LIMIT \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE \$ MEDICAL PAYMENTS \$ PERSONAL INJURY PROT \$ UNINSURED MOTORIST \$
VEHICLE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS				ACTUAL CASH VALUE STATED AMOUNT \$
VEHICLE PHYSICAL DAMAGE DED <input type="checkbox"/> ALL VEHICLES <input type="checkbox"/> SCHEDULED VEHICLES COLLISION: _____ OTHER THAN COL: _____				AUTO ONLY - EA ACCIDENT \$ OTHER THAN AUTO ONLY: EACH ACCIDENT \$ AGGREGATE \$
GARAGE LIABILITY <input type="checkbox"/> ANY AUTO				EACH OCCURRENCE \$ AGGREGATE \$ SELF-INSURED RETENTION \$
EXCESS LIABILITY <input type="checkbox"/> UMBRELLA FORM <input type="checkbox"/> OTHER THAN UMBRELLA FORM RETRO DATE FOR CLAIMS MADE:	WC & Employer's Liability			<input checked="" type="checkbox"/> PER STATUTE E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
SPECIAL CONDITIONS / OTHER COVERAGES				FEES \$ TAXES \$ ESTIMATED TOTAL PREMIUM \$

NAME & ADDRESS

	MORTGAGEE	ADDITIONAL INSURED
	LOSS PAYEE	
	LOAN #:	
	AUTHORIZED REPRESENTATIVE M Muller (Commercial)/DS <i>M.P. Muller</i>	

Agenda Item #8

REVISED BUDGET FY 20/21

I'm presenting a revised budget for the upcoming Fiscal Year. I realize the Board is concerned about an increase in spending during a financial crisis and so I'm presenting this with a more down-to-earth look at what actual spending will look like as opposed to "stuffing monies" in certain categories. **Tab 1** is a contrast of the current budget we are in which closes on June 30th and the proposed budget of 20/21. Expenditures are listed in two columns, the far right demonstrates the current budget *including educated estimations* for the June 15th & June 30th. I expect the total Working Budget will only differ by no more than \$ 2,000. On the left column of **Tab 1** is my Budget Proposal to the Board to consider for the upcoming meeting. The 23% proposed increase is for the following:

1. One additional Full-Time employee which includes Salary & Benefits beginning AFTER the season is over. This amounts to \$70,200.00 (employed 8 months)
2. \$17,000 WALs Air Blower applicator
3. \$17,000 Transition to a new Field OS + hardware
4. \$57,651 - 2 additional vehicles, one a replacement (\$30,789) and the other for added staff (\$26,862)
5. Cost of Living adjustment to salaries amounts to approximately \$17,000

I beg of the Board to give serious consideration to these changes, particularly the first 4. We are in critical need of staffing a 4th team member to fill each of the 4 zones in the District. As I explained in last month's Board packet this is a position I eliminated upon my appointment as manager in 2017. I filled the 4th zone technician with a seasonal employee which worked out fine for us until the crisis of *Aedes Aegypti* which settled in our district a year ago. Yes we can still man the position with seasonal employees however it is essential we have a seasoned technician not just with expertise in handling *Aegypti* but someone who is qualified to fill the position of Operations Director should the Board decide to hire from within when my retirement become effective. As of June 3rd, we've had an increase in service requests of 65% compared to this time in 2019 (40/66). Needless to say we have our work cut out for us.

The request for the WALs applicator is an essential component for every district in our region who is dealing with the invasive species. Without this tool we will be digging ourselves a deeper hole – We absolutely need to utilize this for any chance of control.

The added 2 vehicles are also desperately needed. One of my early priorities as manager has been to keep vehicles that have reached 100,000+ miles. Before that the District was selling off vehicles with way less than a hundred thousand miles. Most of the vehicles we've purchased in the last 3 ½ years have been to support added staff outside of the one ton purchased last year. With that purchase of the one ton I don't see the need to replace any for years now. The request for the \$30,789 replacement vehicle is to replace a 2007 ¾ ton Chevy which exceeded a hundred thousand miles last year but has had many repairs in recent years, I don't see that truck lasting another season. In a typical season this particular zone operator will put on at minimum 13,500 miles since his zone covers the furthest points in the district going as far as Alpaugh and Allensworth. The request for the \$26,862 truck is for added staff. Technically we could easily use another vehicle besides this one as our seasonals are using trucks set up as "foggers". These are 2006 Chevys which were converted from operator trucks and set up as

"fixed" fogging trucks. These trucks have limited space in the back to carry traps, spray gear and etc. needed in their duties. We've been making do with them however I'd prefer them not be in such use as the fogging equipment is rather expensive and would be better served for that purpose only. The request for this truck is in dire need to fill the requested new full-time position. My truck has been and will be used for activities as well, particularly the A1 Blower/Mister for use in WALS. The unit can be mounted temporarily inside as it sits on a pallet and isn't wired or mounted permanently as the Foggers are.

The \$17,000 requested in item # 3 is the cost to replace our operating system we use for inspections & treatments. As you are aware of, our current field operating system used by all staff to log inspections and applications will become obsolete in December of this year. We had intended to convert this past winter however due to the remodeling project and Kings Mosquito decision to delay transition as well, we put it off for the end of 2020. This was previously approved by the Board in last year's Budget (19/20) for \$15,000. I've added two thousand dollars for inflation and in-house training by our OS supplier in Idaho in order to train all staff sometime between the end of this season and beginning of next.

The request for a Cost of Living increase of 2.5% comes directly from the Bureau of Labor Statistic's Consumer Price Index of March. This request is of small significance and priority compared to the other 4 items aforementioned. Cost of the COLA is approximately \$16,500.

I'm enclosing the narrative from the previous presented budget proposal with an update of the numbers.

I'm also enclosing some numbers and graphs for the Board to review pertaining to the history of Revenues and Expenditures. I was able to glean through the past audits of our District, I have at my disposal audits for the District dating back to 1965 and every year since. However, I could only find expenditures going back as far as FY 12/13. The first page is a chart showing how revenues have stayed well above expenditures in recent years.

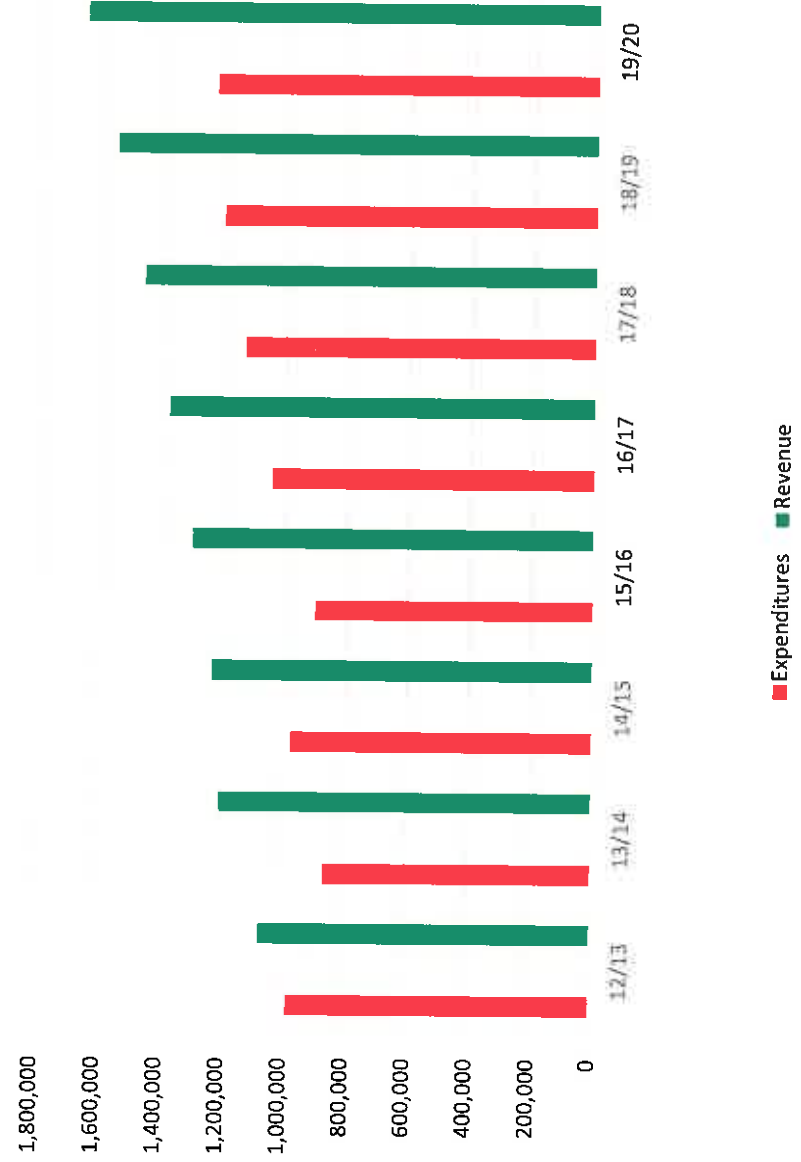
I recently had a conversation with Paul Sampietro, CPA and Chief Deputy Treasurer for Tulare County. I asked Paul questions concerning the current property tax climates and measures the Governor has taken towards this subject. He told me that the Governor has relaxed deadlines and late penalties pertaining to property taxes. He confirmed that though property owners will be given extra time and forgive late penalties the taxes will be due nonetheless. He said Tulare County has noticed only a .5% decline in revenue to date and said there is a proposed increase of 4% in next years property tax evaluations.

Our District solely relies on property tax revenues as well as interest income. Entities who rely on sales taxes will feel the largest burden in the current crisis. We can run our district on a yearly basis at about 1.2 million and bare minimum. In the most extreme circumstances we have the funds to operate for over 5 years without ANY income. Yes we may see some delayed revenue with the current crisis however we will prevail as we did in the last recession in 2008.

John Aaila

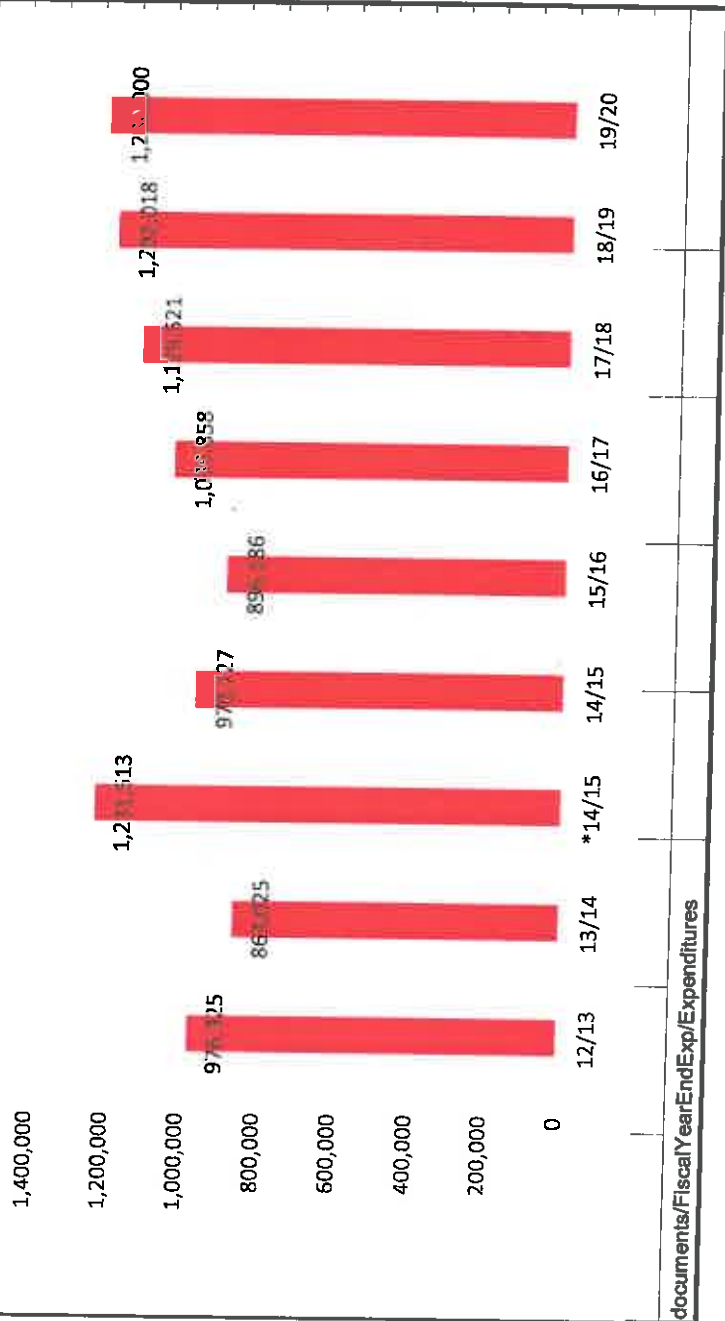
	Expenditures			Revenue	
12/13	976,325		12/13	1,070,844	
13/14	863,025	11.6%	13/14	1,200,819	
14/15	970,727	3.8%	14/15	1,226,996	
15/16	896,186	7.7%	15/16	1,293,504	
16/17	1,039,858	16.0%	16/17	1,373,471	
17/18	1,129,521	8.6%	17/18	1,456,703	
18/19	1,202,018	6.4%	18/19	1,549,549	
19/20	1,230,000	2.3%	19/20	1,650,000	

Expenditures vs Revenue



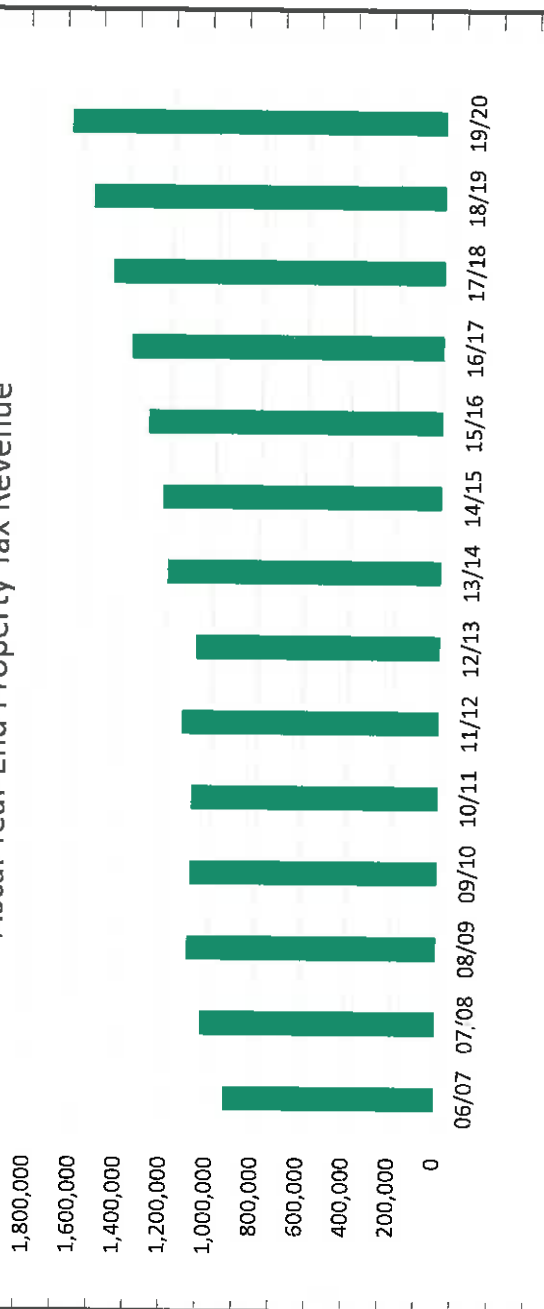
Fiscal Year	Fiscal Year End Expenditures
12/13	976,325
13/14	863,025
*14/15	1,231,513
14/15	970,727
15/16	896,186
16/17	1,039,858
17/18	1,129,521
18/19	1,202,018
19/20	1,230,000
* Unfunded Liability Payment	

Fiscal Year End Expenditures



Fiscal Year	Fiscal Year End Property Tax Revenue	Fiscal Year End Property Tax Revenue
06/07	924,770	
07/08	1,032,090	11.6%
08/09	1,095,594	6.2%
09/10	1,083,613	1.0%
10/11	1,083,498	0.0%
11/12	1,128,426	4.1%
12/13	1,070,844	5.1%
13/14	1,200,819	12.1%
14/15	1,226,996	2.2%
15/16	1,293,504	5.4%
16/17	1,373,471	6.2%
17/18	1,456,703	6.1%
18/19	1,549,549	6.4%
19/20	1,650,000	6.5%

Fiscal Year End Property Tax Revenue



To: Tulare Mosquito Abatement District Board of Trustees

Subject: Information for review and action on Proposed FY 20/21 District Budget

The following information is included with your agenda to review District assets and consider taking action on the Proposed Budget allocations for District Operations in FY 20/21 at the June Board meeting. **TAB 1** shows the estimated funds remaining for individual categories in our current FY 19/20 Budget ending on June 30 as of May 31st. The amount of funds remaining in the **Working Budget** is \$ 883,868. We do not anticipate using any funds from the General Reserves of \$5,384,500.00. We also do not anticipate using any reserves for Asphalt Removal and Replacement \$ 125,000.00, Emergency Invasive Aedes Outbreak \$250,000.00, or Replacement of Vehicles & Tablets \$ 200,000.00 included in the current budget year 19/20. **TAB 2 Reviews** the Revenue Status of the District from FY 17/18 through the current budget for FY 19/20. The updated amount of tax money from all categories for our present budget is estimated to be \$ 1,659,751. This estimation includes \$ 150,000 estimated to be received for May & June. This is a very conservative figure given that we received over \$ 261,000 during the same Fiscal Year period in FY 18/19. The District also had misc. revenue totaling \$ 8,045 which included the sale of the 2006 one ton (\$6,035). These funds are already built in the Union Bank account balance where they were deposited. The anticipated income for planning the FY 20/21 Proposed Budget has been estimated to be approximately 1,179,000.00 This amount is assuming revenues decrease by 30% due to the current recessional climate. The estimate Cash Balance carrying over from FY 19/20 to 20/21 should be over \$ 6,700,000 I'm estimating a total of over \$220,000 remaining expenditures in June. This figure should be accurate to within a few thousand dollars.

Tab 3 reflects appropriations budgeted for the Proposed FY 20/21 Budget.

The funds are divided into a **Working Budget** of \$1,567,451. Appropriation for Contingencies \$235,118 (15% of the Working Budget), General Reserves of \$ 5,384,500 including reserves

for the removal and replacement of Asphalt \$150,000, Reserves for possible Emergency Invasive Aedes outbreak \$300,000 and Replacement of District Vehicles and mobile tablets \$225,000. These Reserves have been set to reflect current rates and possible increased costs.

I'm also setting aside monies in Reserves for the following; 1,216,776 for the District's OPEB Liabilities as outlined by our GASB 75 actuarial valuation as of June 30, 2019. \$ 3,500,000 reserves for future District expansion to purchase property and build our own facility.

Expenditures for Categories in the Proposed Budget have been adjusted as follows:

Salaries & Employees Benefits (1000)

Percentage changes are noted in left column. These are changes from the current approved budget FY 19/20 (far right column) to the budget I'm proposing for FY 20/21.

Category **6001** Regular Salaries and Category **6005** Extra Help (hourly wages) in **Tab 3** have been funded for a 2.5 % Cost of Living increase. As in the past, I'm using the March index figure from the Bureau of Labor Statistics "CPI". (**Tabs 4 & 5**). Also, in **Tab 3** I'm proposing a considerable increase in Regular Salaries. The plan is to add another full-time technician with experience and knowledge the District needs so desperately. This individual would most likely be hired after this season towards early winter. Before my tenure as manager, the District had 4 full time technicians. I replaced one of those positions with a seasonal employee. This worked fine for the first two years however once Aegypti settled in it's become a different situation.

With my impending retirement on the horizon this would help transitions within our staff should the Board decide to hire from within our own staff. This person would be well-rounded and capable of operational duties, mostly having experience dealing with the invasive species.

Continuing with **Tab 3**, **6004** Benefits/Health insurance coverage, funding has been increased by 21 % in anticipation of added staff and possible increases to Health insurance rates in 2021.

Tab 6 demonstrates the breakdown for health insurance for both full time staff and retirees – individually. Pers Health rates are figured on a calendar year therefore rates for January thru

June of 2021 are not known until rates are released in July or August of this year, thus an increase of 10% is reflected in the new budget as a safeguard. The current FY Health insurance cost will end up at \$165,500.00, an increase of 2.2% from the last ending FY 18/19. From FY 17/18 to FY 18/19 the increase was less than one percent. Increases in past years have been minimal however given the current medical crisis with Covid-19 I'm using that 10% to cover those last 6 months in the proposed new budget (January thru June). I'm figuring a total of 213,000 in the proposed budget which covers the new staff member for the 8 months remaining in FY 20/21. Let's go back to **Tab 3** - Category **6011** Retirement and Category **6012** Social Security are funded at the required percentages for salaries and wages included in the proposed budget. CalPers retirement rates are increasing to 8.794% for classic members and 7.732% for Pepra members. These totals are up from 8.018 and 6.985 respectively. Category **6015** Worker's Compensation is also funded for salaries and hourly wages included in the budget and is the last known rate anticipated from our insurer SDRMA. They bill the district in advance of the FY for Property and Liability insurance and are due before June 30th therefore payment for FY 20/21 are made in FY 19/20. This is also the case for our Worker's Compensation billing as well.

Services & Supplies (2000) (continuing with **Tab 3**) Categories in Services and Supplies have been funded based on prior years expenditures as well as educated estimates on what we expect to spend in the coming FY. Category **7001** Agriculture, the highest appropriated category is being funded strictly based on what we expect to spend. There is no "stuffing" in these numbers, whether it be 7001 or any category. This is what I expect we will spend. Outside of normal operational costs planned, expenditures include 17,000 for an A1 applicator for WALs applications (See **Tab 7**). This will provide wide-area applications for the Aegypti as we have previously discussed. The machine is versatile and can help us with dairy lagoons and other sources requiring applications where traditional equipment cannot reach.

Under this category also is the new field entry system approved in the current budget FY 19/20.

The current program we are using will become obsolete at the end of this year. We opted to convert to the new system *after* this coming season instead of last since Kings MAD is also going with the new software next winter. This will work out better since we can share the costs of training which entails the software technicians flying out from Idaho and each district footing the travel and lodging costs which run upwards of \$2000 for each District. This way they can come out once instead of twice and we can split costs 50/50. Costs for the new software will run upwards of \$15,000 which includes licensing and new field units.

Category **7021**, Maintenance of Equipment, is also being funded in the amount I feel we will spend in the coming year. I'm leaving enough funds to cover possible expenditures in keeping our fleet of vehicles maintained. Category **7043**, Professional Expenses, is maintained at the same amount from before. With annual costs for obtaining inspection warrants and uncharted situations like the Covid-19 pandemic and such it is best to keep the category funded aplenty in order to run the District as needed. I've kept categories **7066** & **7074** also funded basically the same as in recent budgets.

Other Charges (3000)

Category **7425**, the fee Tulare County charges to collect and provide our stipend of tax collected is funded at basically the same as before. In 19/20 our fees came to 37,779.

Fixed Assets (8000-8300)

We will need to replace a $\frac{3}{4}$ ton truck (**Tab 8**). This technician's vehicle is more of a heavy duty truck due to the fact it has a larger tank than the other tech vehicles. This is necessary for this particular zone in the southwest portion of the District where the dairy lagoons he treats are mostly large, some covering ten acres. We will also need to add another half-ton truck for our surveillance crews (**Tab 9**) I've included \$ 58,145 in the Fixed Assets category to purchase a new $\frac{3}{4}$ ton truck and an additional $\frac{1}{2}$ ton truck for Surveillance.

As we add staff to meet the demands of the additional workload we are facing, additional vehicles are needed. I'm continuing to work with our CMAS dealer in Elk Grove to obtain these vehicles at the lowest possible prices. Local area dealers are unable to come close to the pricing CMAS offers. GM is finally able to meet the demands for trucks since they've retrofitted their plants for the newer body style.

TAB Listing:

Tab 1 – Ending Budget Balance (to date) for FY 19/20

Tab 2 – District Revenue Status FY 17/18 to FY 20/21

Tab 3 - Proposed Budget for FY 20/21 with comparisons to FY 19/20

Tab 4 - Proposed Compensation Plan

Tab 5 – Consumer Price Index

Tab 6 - Salary Benefit Breakdown

Manager's Statement *(revised)*

As demonstrated throughout this Budget narrative, the District's financial picture is solid. We have the funds to withstand emergencies and as the District's manager I intend to keep the financial situation solvent. The hiring of seasonal staff aiding in the increased surveillance program is invaluable to our cause. Currently we are utilizing 4 individuals for our surveillance program, two of which strictly monitor and treat sources around town that aren't associated with the invasive Aedes and two who handle trapping and the answering of service requests associated with invasive species. Michelle continues to oversee the surveillance program. Having the extra seasonal this year to assist in surveillance will free up time for educational efforts. Education is key in accomplishing our goals and we are taking advantage of every possible opportunity to educate our constituents both young and old. In 2019 we took advantage of presentations to many groups including the Tulare Cemetery District, Rotary Club, Breakfast Lions, Kings/Tulare Master Gardeners, Visalia Housing Authority, & Cigna's employee Earth Day celebration. We also made presentations to the staff at Tulare Union High. Some of these I performed, and some Michelle did. This year I'm hoping we can team up with Delta Vector Control District's staff to expand our Tulare County Fair presence. DVCD is now under new management and I'm confident our Districts can once again work together to the benefit of the people in Tulare County.

I trust the Board will make the right decisions for our District. We are certainly in a different "climate" than before. The Invasive Aedes has brought on a true nuance to mosquito control and has been described as a "game changer" for all Districts. Our focus needs to remain on the health and welfare of our constituents and make those constant changes required to keep up with the ever-changing complexities in the world of mosquitoes.

John Avila

TULARE MOSQUITO ABATEMENT DISTRICT

FY 19/20 Budget

May 31, 2020

	<i>Appropriations</i>	<i>Expenditures</i>	<i>Remaining</i>
Salaries & Employees Benefits (1000)			
6001 Regular Salaries *	385,000.00	359,534.37	25,465.63
6004 Benefits			
Health Insurance	180,000.00	150,817.95	29,182.05
EDD Unemployment Insurance 6.2% X 7,000 of employees pay	5,048.00	4,057.57	990.43
EDD Disability Insurance 1.0% X of employees salary	5,500.00	4,460.00	1,040.00
EDD Employment Training Tax rate 0%	-		
Life Insurance	1,452.00	1,147.73	304.27
6005 Extra Help	123,500.00	86,452.94	37,047.06
6008 Directors Fees	7,200.00	5,600.00	1,600.00
6011 Retirement PERS	51,000.00	42,766.39	8,233.61
Classic members 8.081% X Gross Salary			
New Public Employee Pension Reform Act (PEPRA)			
members (6.985% X Gross Pay)			
6012 Social Security (7.65% of employee pay)	45,000.00	34,043.75	10,956.25
6015 Workers' Compensation Insurance	35,000.00	325.43	34,674.57
	<u>838,700.00</u>	<u>689,206.13</u>	<u>149,493.87</u>
Services & Supplies (2000)			
7001 Agriculture	450,000.00	182,914.82	267,085.18
7005 Telecommunications	2,500.00	1,298.84	1,201.16
7009 Household Expense	5,000.00	2,052.25	2,947.75
7010 Insurance	50,000.00	481.78	49,518.22
7021 Maintenance of Equipment	105,000.00	37,564.34	67,435.66
7024 Maintenance - Bldg & Improvements	15,000.00	17,319.70	(2,319.70)
7027 Memberships	14,000.00	14,350.00	(350.00)
7036 Office Expense	13,500.00	8,699.65	4,800.35
7043 Professional & Special Expense	19,500.00	18,320.00	1,180.00
7059 Publications and Legal Notices	500.00	-	500.00
7061 Rents & Leases - Equipment	500.00	-	500.00
7062 Rent & Leases - Bldg & Improvements	12,500.00	9,128.70	3,371.30
7065 Small Tools & Instruments	2,500.00	162.78	2,337.22
7066 District Special Expense	25,000.00	4,491.68	20,508.32
7074 Transportation & Travel	20,000.00	4,195.79	15,804.21
7081 Utilities	7,000.00	4,645.95	2,354.05
	<u>742,500.00</u>	<u>305,626.28</u>	<u>436,873.72</u>
Other Charges (3000)			
7407 Contributions to other Agencies	2,500.00	-	2,500.00
7425 Taxes & Assessments	38,500.00	-	38,500.00
	<u>41,000.00</u>	<u>-</u>	<u>41,000.00</u>
Fixed Assets (8000-8300)			
Purchase of One Ton Replacement	40,000.00	32,829.41	7,170.59
	<u>40,000.00</u>	<u>32,829.41</u>	<u>7,170.59</u>
Working Budget	1,662,200.00	1,027,661.82	634,538.18
* Appropriation for Contingencies	249,330.00		249,330.00
Total Appropriations	1,911,530.00	1,027,661.82	883,868.18
** General Reserves	5,384,500.00		5,384,500.00
Reserve for Asphalt Removal & Replacement	125,000.00		125,000.00
Reserve for Emergency Incasive Aedes Outbreak	250,000.00		250,000.00
Reserve for Replacement of Vehicles/Tablets	200,000.00		200,000.00
Total Budget	7,871,030.00	1,027,661.82	6,843,368.18
Tulare County Account # 778 Balance	6,490,346.14		
Union Bank Account # 2740034408 Balance	<u>222,525.24</u>		
TMAD Current cash balance	<u>6,712,871.38</u>		

* 15% of our Working Budget (Tulare County permits us to carry 15% of our working budget as Appropriations for Contingencies)

** There is no requirement to fund General Reserves at any set amount to be in compliance with the CA Health and Safety Code.

Tab 1

TMAD Revenue & Cash Balance Status				
FY 19/20				
	FY 17/18	FY 18/19	FY 19/20	FY 20/21
Tax Income			Actual TD	Estimated
4001 Property Tax Current Secured	1,263,060	1,316,348	1,249,057	990,000
4006 Property Tax Current Unsecured	74,679	78,374	82,027	50,000
4008 Property Tax Prior Secured	24,790	24,820	14,494	10,000
4009 Property Tax Prior Unsecured	2,281	1,185	793	500
4030 Supp Tax Current Secured	22,729	24,962	9,572	15,000
4033 Supp Tax Prior Secured	2,405	3,509	3,056	1,500
4055 Timber Yield	-	0.12		
4060 Residual Dist	55,021	62,559	16,005	25,000
4069 PT Facilities	25,053	25,757	14,036	12,000
4801 Interest	77,640	115,075	106,990	70,000
5000 I/G Revenues	216	377		
5050 Property Tax Relief	11,738	11,657	5,676	5,000
Property Tax (County) Revenue:	1,559,612	1,664,623	1,501,706	1,179,000
Misc Income				
5805 Misc. Revenue	3,154	-		
5838 Insurance Proceeds/Rec	23,843	-		
7000 Miscellaneous Revenue	6,424	62,428	8,045	
7003 Tax Administration Fee				
Health Dept Funding	23,776	42,530		
Total Revenue		1,471,281	1,509,751	
Estimated to Receive			150,000	
Total Revenue Estimated to Receive			1,659,751	1,179,000
CASH BALANCE				
County Cash Balance (5/31/20)	6,490,346			
Union Bank Balance (5/31/20)	222,530			
Cash Balance	6,712,876			

Documents/Excel/Revenue2Date/BUDGETCOPY

Tab 2

TULARE MOSQUITO ABATEMENT DISTRICT
FY 20/21 Budget

July 1st, 2020

Appropriations
FY 20/21 **Actual Exp's**
FY 19/20

Salaries & Employees Benefits (1000)

6001 Regular Salaries *	↑ 23%	485,000	394,000	
6004 Benefits				
Health Insurance	↑ 20.8%	200,000	165,500	
EDD Unemployment Insurance 6.2% x 7,000 of employees pay		6,500	5,000	
EDD Disability Insurance .9% X of employees salary		6,500	5,100	
Life Insurance		2,000	1,300	
6005 Extra Help	↑ 26 %	140,000	110,200	(11% covid affected)
6008 Directors Fees		7,200	6,200	
6011 Retirement PERS				
Classic members 8.794% X Gross Salary		50,000	48,000	
New Public Employee Pension Reform Act (PEPRA) members (7.732% X Gross Pay)				
CalPERS Unfunded Liability	↑ 50.0	15,000	9,942	
6012 Social Security (7.65% of employee pay)		49,000	43,000	
6015 Workers' Compensation Insurance	↑ 21 %	25,000	22,750	
		\$ 986,200	810,992	

Services & Supplies (2000)

7001 Agriculture		250,000	200,000	
7005 Telecommunications		1,600	1,450	
7009 Household Expense		3,000	2,250	
7010 Insurance		55,000	49,500	
7021 Maintenance of Equipment		55,000	50,000	
7024 Maintenance - Bldg & Improvements		8,000	17,350	
7027 Memberships		17,500	14,350	
7036 Office Expense		10,000	9,550	
7043 Professional & Special Expense		20,000	20,150	
7059 Publications and Legal Notices		500	500	
7061 Rents & Leases - Equipment		500	500	
7062 Rent & Leases - Bldg & Improvements		10,000	9,900	
7065 Small Tools & Instruments		1,000	163	
7066 District Special Expense		5,000	4,500	
7074 Transportation & Travel		5,000	4,200	
7081 Utilities	↑ 15 %	6,500	5,100	
		\$ 448,600	389,463	

Other Charges (3000)

7407 Contributions to other Agencies		2,500		
7425 Taxes & Assessments		38,500	37,779	
		\$ 41,000	\$ 37,779	

Fixed Assets (8000-8300)

Transition to New OS (Software & Hardware)		17,000		* approved but not spent in 19/20
WALS Applicator		17,000		
Additional Vehicle for Surveillance		26,862	32,829	
Replacement 3/4 vehicle		30,789		
		\$ 91,651		

Working Budget

* Appropriation for Contingencies	↑ 21.9 %	\$ 1,567,451	1,271,063	
Total Appropriations		\$ 1,802,569		

**** General Reserves**

Reserve for Asphalt Removal & Replacement		5,384,500		<-exact figure unknown until August 1st
Reserve for OPEB Liability		150,000		(actual amt is higher but using last years figure for now)
Reserve for Property/Building Purchase		1,216,776		
Reserve for Emergency Invasive Aedes outbreak		3,500,000		
Reserve for Replacement of Vehicles/Tablets		300,000		
		225,000		
		12,578,845		

* 15% of our Working Budget (Tulare County permits us to carry 15% of our working budget as Appropriations for Contingencies)

** There is no requirement to fund General Reserves at any set amount to be in compliance with the CA Health and Safety Code.

COMPENSATION PLAN
Effective date 07/01/20

Includes a 2.5% COLA Increase for all positions

Compensation of employees will be in accordance with the following schedule for the General Manager, Operations Director, Field Technicians, Secretary and all Seasonals:

General Manager

The General Manager is hired by and serves at the pleasure of the Board of Trustees. He is an agent of the Board of Trustees and his salary shall be determined by the Board of Trustees.

	Annual Salary
Step 1	\$ 90,267
Step 2	\$ 96,586
Step 3	\$ 103,347
Step 4	\$ 110,581
Step 5	\$ 118,322

Operations Director

The Operations Director is hired and supervised by the General Manager

	Annual Salary
Step 1	\$ 72,999
Step 2	\$ 75,920
Step 3	\$ 78,956
Step 4	\$ 82,115
Step 5	\$ 85,400

Field Technician

The Field Technicians are hired by the General Manager and supervised by the Operations Director

	Annual Salary
Step 1	\$ 54,378
Step 2	\$ 57,099
Step 3	\$ 59,953
Step 4	\$ 62,952
Step 5	\$ 66,099

Seasonal Field Technician

The Seasonal Field Technician is hired and supervised by the General Manager

	Hourly Salary
Step 1	\$ 26.15
Step 2	\$ 27.45
Step 3	\$ 28.83
Step 4	\$ 30.27
Step 5	\$ 31.79

Tab 4

Seasonal Surveillance and Seasonal Technician

Seasonal Surveillance is hired and supervised by the Operations Director
Seasonal Technicians are hired by the General Manager and supervised by the Operations Director

	Hourly Rate
Step 1	\$ 16.85
Step 2	\$ 17.68
Step 3	\$ 18.59
Step 4	\$ 19.51
Step 5	\$ 20.48

Mechanic/Field Technician

The Mechanic/Field tech is hired and supervised by the General Manager

	Annual Salary
Step 1	\$ 57,198
Step 2	\$ 60,059
Step 3	\$ 63,061
Step 4	\$ 66,214
Step 5	\$ 69,525

Secretary/Bookkeeper

The Secretary/Bookkeeper is hired and supervised by the General Manager

	Annual Salary	Hourly
Step 1	\$ 40,084	\$ 19.27
Step 2	\$ 42,091	\$ 20.24
Step 3	\$ 44,196	\$ 21.25
Step 4	\$ 46,405	\$ 22.31
Step 5	\$ 48,725	\$ 23.43

Documents/Budget/FY1920/Current/Compensation/Plan

Tab 4 Cont'

Over the year, food prices rose 2.6 percent. Prices for food away from home rose 3.9 percent since a year ago, and prices for food at home advanced 1.6 percent.

Energy

The energy index decreased 2.8 percent over the month. The decrease was mainly due to lower prices for gasoline (-4.7 percent). Prices for natural gas service declined 0.9 percent, while prices for electricity were virtually unchanged for the same period.

Energy prices advanced 1.1 percent over the year, largely due to higher prices for electricity (3.3 percent). Prices paid for natural gas service increased 1.2 percent, but prices for gasoline declined 0.6 percent during the past year.

All items less food and energy

The index for all items less food and energy was unchanged in March. Higher prices for used cars and trucks (2.3 percent) and medical care (0.6 percent) helped counter lower prices for apparel (-0.7 percent), household furnishings and operations (-0.3 percent), and recreation (-0.2 percent).

Over the year, the index for all items less food and energy advanced 2.5 percent. Components contributing to the increase included medical care (6.6 percent) and shelter (3.7 percent). Partly offsetting the increases was a price decrease in apparel (-1.3 percent).

Table A. West region CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2016		2017		2018		2019		2020	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January.....	0.5	2.6	0.5	2.5	0.5	3.1	0.2	2.7	0.3	2.9
February.....	0.1	2.1	0.6	3.0	0.5	3.1	0.2	2.4	0.4	3.1
March.....	0.2	1.5	0.3	3.1	0.4	3.2	0.4	2.4	-0.2	2.5
April.....	0.5	1.8	0.3	2.9	0.4	3.2	0.8	2.9		
May.....	0.5	1.5	0.2	2.6	0.5	3.5	0.5	2.9		
June.....	0.2	1.6	0.0	2.5	0.2	3.6	0.0	2.7		
July.....	0.1	1.4	0.1	2.5	0.1	3.6	0.0	2.7		
August.....	0.0	1.5	0.2	2.7	0.2	3.6	0.1	2.6		
September.....	0.3	2.0	0.5	2.9	0.3	3.4	0.3	2.6		
October.....	0.3	2.3	0.3	2.9	0.4	3.5	0.5	2.8		
November.....	-0.2	2.3	0.0	3.1	-0.2	3.3	-0.1	2.8		
December.....	0.0	2.5	0.1	3.1	-0.2	3.1	-0.2	2.8		

The April 2020 Consumer Price Index for the West Region is scheduled to be released on May 12, 2020.

Employee		Annual	Health	Dental &	UI	DI	Life	PersRet	Soc Sec
FY 20/21 Jul-Jun		This includes	This includes	Vision		0.010%		*See Below	x.0765
Pay Step 7/1		2.5% cola for staff	+ 10% Increase	+ 5% Increase					
Avila	4/5	\$ 110,581.00	\$ 9,277.00	\$ 774.00	\$ 434.00	\$ 1,105.81	\$ 382.00	\$ 9,724.49	\$ 8,459.45
Dempsey	5	\$ 85,400.00	\$ 24,121.00	\$ 1,944.00	\$ 434.00	\$ 854.00	\$ 41.76	\$ 6,603.13	\$ 6,533.10
Conard	5	\$ 66,099.00	\$ 24,121.00	\$ 2,610.00	\$ 434.00	\$ 660.99	\$ 609.36	\$ 5,812.75	\$ 5,056.57
Valencia	5	\$ 69,525.00	\$ 24,121.00	\$ 2,610.00	\$ 434.00	\$ 695.25	\$ 124.20	\$ 5,375.67	\$ 5,318.66
Gonzalez	5	\$ 66,099.00	\$ 24,121.00	\$ 2,610.00	\$ 434.00	\$ 660.99	\$ 54.96	\$ 5,110.77	\$ 5,056.57
Laskie	3	\$ 39,000.00	\$ 18,604.00	\$ 1,455.00	\$ 434.00	\$ 390.00	\$ 150.00	\$ 3,015.48	\$ 2,983.50
Proposed FT Tech	5	\$ 44,100.00	\$ 16,500.00	\$ 1,750.00	\$ 434.00	\$ 441.00	\$ 500.00	\$ 3,878.15	\$ 3,373.65
Zamora/Sea.Tech	4/5	\$ 30,300.00			\$ 434.00	\$ 303.00	\$ 240.00	\$ 39,520.45	\$ 2,317.95
Carver 1ton drive	5	\$ 19,500.00			\$ 434.00	\$ 195.00			\$ 1,491.75
Servi 1ton drive	4	\$ 18,600.00			\$ 434.00	\$ 186.00			\$ 1,422.90
Quirino,Jr/Surv.	1	\$ 16,850.00			\$ 434.00	\$ 168.50			\$ 1,289.03
Rene R Quink #1	5	\$ 19,000.00			\$ 434.00	\$ 190.00			\$ 1,453.50
John C. Quink #2	4	\$ 18,000.00			\$ 434.00	\$ 180.00			\$ 1,377.00
Johnathan	1	\$ 17,680.00			\$ 434.00	\$ 176.80			\$ 1,352.52
							adding unfunded liability >	\$ 15,000.00	
			Health:	Dental/Vision:					
	TOTALS	\$ 620,734.00	\$ 140,865.00	\$ 13,753.00	\$ 6,076.00	\$ 6,207.34	\$ 2,102.28	\$ 54,520.45	\$ 47,486.15
		+ Retirees >	\$ 49,257.00						
			\$ 203,875.00						
BREAKDOWN:			Budgeted:				*Retirement Rates: (Employer)	8.794%	Classic Members(2)
	Full Time	\$ 480,804.00	\$ 505,000.00				(Ret. Rates figured on Fiscal Year)	7.732%	Pepra Members (3)
	Part Time	\$ 139,930.00	\$ 145,000.00				Rates change FY21/22	8.8% / 7.70%	(x Gross Wages)
	Salaries	\$ 620,734.00	\$ 650,000.00				Health Rates need to be figured different for each calendar year		
			1.1 % pad				Unfunded Liabilities 20/21: Classic 13,000 - Pepra 3,000 <estimation		

Tab 6