



AGENDA

This meeting has been noticed according to the Brown Act rules. The Board of Trustees meets regularly on the third Monday of each month but in January and February it is on the third Tuesday because of the holidays. The meetings will begin at 6:00 pm for the months of November through April and begin at 7:00 pm for the months of May through October at the District office.

1. Call to Order

2. Roll Call

3. Public Comment

Non-agenda item(s) for discussion only, no action to be taken. The public may address any agenda item at the time it is open for Board discussion.

4. Consent Calendar

These matters include routine financial and administrative actions. All items on the Consent Calendar will be voted on as a single action without necessary discussion. If the public wishes to discuss an item on the Consent Calendar, please notify the Clerk of the Board prior to the beginning of the meeting or you may speak about the item during Public Comment Period.

- A. Consideration and approval of the Turlock MAD Board of Trustees meeting minutes for January 17th, 2023.
- B. Review of balance sheet and income statement for December 2022.
- C. Review of December 2022 updated chemical inventory.

5. Agenda Items

- A. Ratify the payment of bills & wages for January 2023 in the amount of \$137,438.90.
- B. Consideration and approval of Resolution 2023-02 'A Resolution of the Board of Trustees of the Turlock Mosquito Abatement District to File a Notice of Abatement Lien on Property APN 017-058-018 Owned by Ascencion Borroel et al'.
- C. Consideration and approval of Resolution 2023-03 'A Resolution of the Board of Trustees of the Turlock Mosquito Abatement District to Adopt Annual Appropriations Limit for the FY 2021-2022 And 2022-2023'

6. General Managers Report

- A. Review and discussion of General Manager's Report.

7. Adjournment

Mission: "The Turlock Mosquito Abatement District is dedicated to enhancing the quality of life for our community by providing effective and environmentally sound mosquito control and disease prevention through timely and efficient surveillance, control and public awareness programs."

CONSENT CALENDAR

BACKGROUND AND STATUS:

The Consent Calendar consists of items that require approval or acceptance but are self-explanatory and require no discussion. If the Board would like to discuss any item listed, it may be pulled from the Consent Calendar.

RECOMMENDATION:

Approval of the Consent Calendar.

REFERENCE MATERIALS ATTACHED:

- A. Minutes of the January 17, 2023 Board of Trustees Meeting
- B. December 2022 Balance Sheet & Income Statement
- C. December 2022 Chemical Inventory



MINUTES

This meeting has been noticed according to the Brown Act rules. The Board of Trustees meets regularly on the third Monday of each month but in January and February it is on the third Tuesday because of the holidays. The meetings will begin at 6:00 pm for the months of November through April and begin at 7:00 pm for the months of May through October at the District office.

1. Call to Order

Meeting called to order at 6:02 p. m.

2. Roll Call

Trustees Present: Showen, Mitchell, Hooker, Hackler and Hunewill

Absent: Apland

Others Present: General Manager, David Heft and Clerk of the Board, Ana Rodriguez

3. Public Comment

Non-agenda item(s) for discussion only, no action to be taken. The public may address any agenda item at the time it is open for Board discussion.

4. Consent Calendar

These matters include routine financial and administrative actions. All items on the Consent Calendar will be voted on as a single action without necessary discussion. If the public wishes to discuss an item on the Consent Calendar, please notify the Clerk of the Board prior to the beginning of the meeting or you may speak about the item during Public Comment Period.

- A. Consideration and approval of the Turlock MAD Board of Trustees meeting minutes for December 19th, 2022.
- B. Review of balance sheet and income statement for November 2022.
- C. Review of November 2022 updated chemical inventory.
- D. Review of 2023 Annual Debt Transparency Report

Trustee Hooker motion: Approve all items on the Turlock Mosquito Abatement District Consent Calendar. 2nd: Hunewill. Unanimous.

5. Agenda Items

- A. Ratify the payment of bills & wages for December 2022 in the amount of \$200,114.40.

Trustee Hooker Motion: Ratify the payments of bills and wages for December in the amount of \$200,114.40. Trustee Hackler seconded the motion. Unanimous.

- B. Consideration and approval of Resolution 2023 – 01 ‘A Resolution of the Board of Trustees of the Turlock Mosquito Abatement District Amending the District Personnel Rules and Policies’ adjusting District employees standard compensation by 5%, as well as increasing the hourly rate for Vector Biologist Assistant by 5% and increasing Floating Holiday hours from 16 to 24 for all regular employees.

Hackler motion: Approve Resolution 2023-01 ‘A resolution of the Board of Trustees of the Turlock Mosquito Abatement District Amending the District Personnel Rules and Policies’. Motion seconded by Mitchell. Unanimous.

C. Election of officers to serve for 2023 Calendar Year.

After discussion, the Board nominated and elected the following to serve as officers for the calendar year 2023:

President: Aaron B. Hackler

Vice President: Michael A. Mitchell

Secretary: Lynn Apland

6. General Managers Report

A. Review and discussion of General Manager's Report.

Discussion included the auctioning of the first set of Enterprise Trucks, a meeting with the San Joaquin Wildlife Refuge set for the week of January 23rd and sending out the NPDES letter for 2023.

7. Adjournment

Hackler motion: Adjournment of the Turlock Mosquito Abatement District Board of Trustees meeting dated January 17th, 2023. 2nd: Mitchell. Unanimous.

There being no further business, President Showen adjourned the meeting at 6:40 p.m.

Aaron Hackler, President

Lynn Apland, Secretary

Turlock Mosquito Abatement District

Balance Sheet

	<u>December 2022</u>	<u>December 2021</u>	<u>\$</u> <u>Variance</u>	<u>%</u> <u>Variance</u>
ASSETS				
Current Assets				
Cash				
Cash	3,869,192.56	3,237,678.04	631,514.52	19.5%
Accounts Receivable	37,297.26	28,972.83	8,324.43	28.7%
Petty Cash	200.00	200.00	0.00	0.0%
TOTAL Cash	3,906,689.82	3,266,850.87	639,838.95	19.6%
Chemical Inventory	448,051.31	333,025.08	115,026.23	34.5%
TOTAL Current Assets	4,354,741.13	3,599,875.95	754,865.18	21.0%
Fixed Assets				
Land	7,937.00	7,937.00	0.00	0.0%
Structures & Improvements	315,235.00	315,235.00	0.00	0.0%
Motor Vehicles	286,961.00	286,961.00	0.00	0.0%
Office & Lab Equipment	121,096.00	121,096.00	0.00	0.0%
Spray Equipment	255,883.83	244,076.00	11,807.83	4.8%
Operational & Safety Equipment	4,489.00	4,489.00	0.00	0.0%
Accumulated Depreciation	(864,074.00)	(864,074.00)	0.00	0.0%
TOTAL Fixed Assets	127,527.83	115,720.00	11,807.83	10.2%
Other Assets				
VCJPA Fund	29,224.00	7,256.00	21,968.00	302.8%
TOTAL Other Assets	29,224.00	7,256.00	21,968.00	302.8%
TOTAL ASSETS	4,511,492.96	3,722,851.95	788,641.01	21.2%
LIABILITIES				
Current Liabilities				
Accounts Payable	45,745.22	3,251.85	42,493.37	1306.7%
Vacation Payable	68,849.56	71,962.99	(3,113.43)	-4.3%
Federal Unemployment Payable	168.00	84.00	84.00	100.0%
State Unemployment Payable	37.20	43.40	(6.20)	-14.3%
P.E.R.S. Payable	(19,716.97)	(6,331.78)	(13,385.19)	-211.4%
Deferred Compensation Payable	40.00	40.00	0.00	0.0%
Colonial Pre-Tax Benefit	(17.96)	(17.96)	0.00	0.0%
TOTAL Current Liabilities	95,105.05	69,032.50	26,072.55	37.8%
TOTAL LIABILITIES	95,105.05	69,032.50	26,072.55	37.8%
FUND BALANCES				
Compensated Absences	56,530.00	56,530.00	0.00	0.0%
Capital Replacement	428,614.03	428,614.03	0.00	0.0%

	<i>December 2022</i>	<i>December 2021</i>	<i>\$ Variance</i>	<i>% Variance</i>
Emergency Mosquito Control	323,278.00	323,278.00	0.00	0.0%
Invasive Species Fund	131,203.72	131,203.72	0.00	0.0%
Operations	1,154,433.00	1,154,433.00	0.00	0.0%
Invested in Capital Assets	138,502.72	138,502.72	0.00	0.0%
Unassigned	(384,342.30)	(384,342.30)	0.00	0.0%
Retained Earnings	2,404,057.46	1,741,701.53	662,355.93	38.0%
Net Profit (Loss)	164,111.28	63,898.75	100,212.53	156.8%
TOTAL FUND BALANCES	4,416,387.91	3,653,819.45	762,568.46	20.9%
TOTAL LIABILITIES & FUND BALANCES	4,511,492.96	3,722,851.95	788,641.01	21.2%

Turlock Mosquito Abatement District

Income Statement

Year-to-Date Variance, December 2022 - current month

	<i>6 Months Ended December 31, 2022</i>	<i>6 Months Ended December 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
Receipts				
Property Tax Related Revenue				
Property Tax-Current Secured	1,201,737.45	2,700,000.00	(1,498,262.55)	-55.5 %
Property Tax-Current/Prior Unsecured	107,705.41	180,000.00	(72,294.59)	-40.2 %
Unitary	17,769.70	0.00	17,769.70	
Supplemental	14,299.27	0.00	14,299.27	
TOTAL Property Tax Related Revenue	1,341,511.83	2,880,000.00	(1,538,488.17)	-53.4 %
Special Tax Assessment	218,487.80	0.00	218,487.80	
Interest	0.00	30,000.00	(30,000.00)	-100.0 %
District Miscellaneous				
Weed Program Billings	49,768.77	90,000.00	(40,231.23)	-44.7 %
Aggressive Source Reduction Billings	14,958.66	0.00	14,958.66	
Abated Property Billings	4,509.46	0.00	4,509.46	
Changes to JPA	(783.00)	0.00	(783.00)	
TOTAL District Miscellaneous	68,453.89	90,000.00	(21,546.11)	-23.9 %
TOTAL Receipts	1,628,453.52	3,000,000.00	(1,371,546.48)	-45.7 %
NET REVENUE	1,628,453.52	3,000,000.00	(1,371,546.48)	-45.7 %
GROSS PROFIT	1,628,453.52	3,000,000.00	(1,371,546.48)	-45.7 %
Expenses				
Wages & Employee Benefits				
Wages	439,480.00	1,000,000.00	560,520.00	56.1 %
Wages-Seasonal Operations	47,133.64	0.00	(47,133.64)	
Change in Vacation Accrual	(3,113.43)	0.00	3,113.43	
Payroll Tax Expense	40,929.79	85,000.00	44,070.21	51.8 %
Pension Obligation Bond	0.00	165,000.00	165,000.00	100.0 %
P.E.R.S.	164,453.24	80,000.00	(84,453.24)	-105.6 %
Deferred Compensation	0.00	17,550.00	17,550.00	100.0 %
Health & Life Insurance	37,475.84	200,000.00	162,524.16	81.3 %
TOTAL Wages & Employee Benefits	726,359.08	1,547,550.00	821,190.92	53.1 %
Interest	21,216.82	0.00	(21,216.82)	
Operating Expenses				
Adulticides	29,050.54	353,000.00	323,949.46	91.8 %
Larvacides	151,883.03	0.00	(151,883.03)	

	<i>6 Months Ended December 31, 2022</i>	<i>6 Months Ended December 31, 2022</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
		<i>Budget</i>		
Herbicides	4,600.07	0.00	(4,600.07)	
Lab Supplies	8,169.48	0.00	(8,169.48)	
Field Supplies	1,170.46	0.00	(1,170.46)	
Operating Supplies	2,554.60	0.00	(2,554.60)	
Aerial Applications	141,262.75	125,800.00	(15,462.75)	-12.3 %
Uniforms	6,013.25	11,000.00	4,986.75	45.3 %
Aerial Pesticide	18,171.05	270,000.00	251,828.95	93.3 %
Vehicle Maintenance	7,530.77	0.00	(7,530.77)	
Spray Equipment Maintenance	931.02	0.00	(931.02)	
Other Equipment Maintenance	1,455.63	20,000.00	18,544.37	92.7 %
Other Employee Benefits	0.00	500.00	500.00	100.0 %
Vehicle Lease	64,640.36	115,000.00	50,359.64	43.8 %
Gas & Oil	23,935.36	40,000.00	16,064.64	40.2 %
Rent-Equipment	99.13	1,000.00	900.87	90.1 %
Small Tools	0.00	1,000.00	1,000.00	100.0 %
TOTAL Operating Expenses	461,467.50	937,300.00	475,832.50	50.8 %
Insurance				
Liability & Auto Insurance	103,042.00	100,000.00	(3,042.00)	-3.0 %
TOTAL Insurance	103,042.00	100,000.00	(3,042.00)	-3.0 %
Administrative Expenses				
Legal & Accounting Fees	989.00	0.00	(989.00)	
Auditor Fees	10,131.75	0.00	(10,131.75)	
Other Professional Services	40,692.56	125,000.00	84,307.44	67.4 %
Permits & Fees	685.16	0.00	(685.16)	
Computer & Software Expenses	2,778.99	0.00	(2,778.99)	
Dues & Subscriptions	1,845.00	0.00	(1,845.00)	
Public Education	7,738.40	35,000.00	27,261.60	77.9 %
Telephone	6,084.72	14,000.00	7,915.28	56.5 %
Janitorial Expenses	3,404.76	6,500.00	3,095.24	47.6 %
Maintenance-Structure	40,746.79	15,000.00	(25,746.79)	-171.6 %
Memberships	18,916.00	17,000.00	(1,916.00)	-11.3 %
Office Supplies	7,107.43	10,000.00	2,892.57	28.9 %
Judgements & Damages	0.00	500.00	500.00	100.0 %
Utilities	3,693.83	5,000.00	1,306.17	26.1 %
Travel	3,103.37	15,000.00	11,896.63	79.3 %
Miscellaneous	0.00	5,000.00	5,000.00	100.0 %
District Special Expenses	0.00	500.00	500.00	100.0 %
TOTAL Administrative Expenses	147,917.76	248,500.00	100,582.24	40.5 %
Capital Outlay				
Structures & Improvements	0.00	29,000.00	29,000.00	100.0 %
Motor Vehicles	0.00	120,000.00	120,000.00	100.0 %
Office & Lab Equipment	0.00	7,000.00	7,000.00	100.0 %
Spray Equipment	4,339.08	0.00	(4,339.08)	
Operational & Safety Equipment	0.00	2,000.00	2,000.00	100.0 %

	<i>6 Months Ended December 31, 2022</i>	<i>6 Months Ended December 31, 2022 Budget</i>	<i>Variance Fav/<Unf></i>	<i>% Var</i>
TOTAL Capital Outlay	4,339.08	158,000.00	153,660.92	97.3 %
TOTAL Expenses	1,464,342.24	2,991,350.00	1,527,007.76	51.0 %
TOTAL OPERATING BUDGET	164,111.28	8,650.00	155,461.28	1797.2 %
PROFIT BEFORE TAXES	164,111.28	8,650.00	155,461.28	1797.2 %
NET PROFIT (LOSS)	164,111.28	8,650.00	155,461.28	1797.2 %

Chemical Inventory Report as of January 4th, 2023

<u>Material</u>	<u>Ending Count</u>	<u>UOM</u>	<u>Price</u>	<u>Value</u>
Altosid P35	585.5	lbs	\$18.61	\$10,896.16
Altosid A.L.L.	14.75	gals	\$272.94	\$4,025.87
XR Briquets	6426	each	\$3.45	\$22,169.70
Altosid XR-G Ultra	680	lbs	\$12.41	\$8,438.80
AquaBac	0	lbs	\$2.27	\$0.00
CocoBear	6596.30	gals	\$16.53	\$109,036.84
Duplex-G	1280	lbs	\$15.37	\$19,673.60
FourStar MBG	0	lbs	\$8.45	\$0.00
Mavrik	64	oz	\$4.22	\$270.08
Natular 2EC	22.75	gals	\$1,196.65	\$27,223.79
Natular G30	710	lbs	\$16.75	\$11,892.50
Natular DT	1405	each	\$0.50	\$702.50
Natular XRT	0	each	\$4.23	\$0.00
Sumilarv	0	lbs	\$20.88	\$0.00
VectoBac 12AS	239.7	gals	\$46.76	\$11,208.37
Vectobac G	2970	lbs	\$2.97	\$8,820.90
VectoBac WDG	231	lbs	\$42.68	\$9,859.08
VectoLex WDG	132.5	lbs	\$61.80	\$8,188.50
VectoLex WSP	10465	each	\$1.15	\$12,034.75
VectoMax WSP	0	each	\$1.89	\$0.00
METALARV XRP	4555	each	\$2.38	\$10,840.90
Dibrom Concentrate	185	gals	\$249.26	\$46,113.10
MGK 12%	0	gals	\$404.26	\$0.00
DeltaGard	65.6	gals	\$173.43	\$11,377.01
Pyronyl Crop Spray	344.4	gals	\$252.77	\$87,053.99
BVA Diluent Oil	53.6	gals	\$11.73	\$628.73
OxyStar 2E	150.05	gals	\$59.33	\$8,902.47
Lifeline Herbicide	121.55	gals	\$64.51	\$7,841.19
Sunphosate	0	gals	\$11.59	\$0.00
Cornerstone Plus	227.85	gals	\$47.63	\$10,852.50

37525.55

\$448,051.31

All Chemical Orders for Fiscal Year 2022 - 2023

<u>Vendor</u>	<u>Order Date</u>	<u>Material</u>	<u>Amount</u>	<u>Value</u>	<u>Status</u>
Veseris	9/10/2022	PYRONYL	55 GL	\$9,651.95	PAID
Veseris	10/31/2022	PYRONYL	550 GL	\$996,519.50	PAID
Veseris	12/14/2022	ALTOSID INGOT	5500UNITS	\$19,690.00	PAID
Target	12/30/2022	Delta Guard	50 GL	\$10,250.00	PAID
Button Willow	1/9/2023	Cornerstone +	265 GL	\$7,637.30	PAID

Agenda Item 5.A.

BILLS & WAGES

BACKGROUND AND STATUS:

This month's Bills & Wages section contains the check register for the month of January (\$138,437.90).

Notable January 2023 Warrants:

- 39467 ES OPCO USA LLC \$21,240.59 (Altosid Briquets)
- 39497 Griffith & Masuda \$851.00 (Lien/Pool Warrant)
- 39505 Target Specialty Products \$11,134.07 (10 Cases DeltaGard Adulticide)

RECOMMENDATION:

Ratify the payment of bills & wages for January 2023 in the amount of \$137,438.90.

REFERENCE MATERIALS ATTACHED:

- A. January 2023 Check Register

Turlock Mosquito Abatement District

1:46 pm

Check Register (Checks of Type(s): Cleared, Outstanding, Other)

(EFTs: Cleared, Outstanding), Sorted by Check Number

January 2023 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
			Cash Account #1 [Checking]		
1	01/18/23	PAYROLL	US Tax Deposit		8210.67
1	01/11/23	PAYROLL	US Tax Deposit		199.48
2	01/06/23	PAYROLL	CA Tax Deposit		1534.30
2	01/11/23	PAYROLL	CA Tax Deposit		29.62
2	01/18/23	PAYROLL	CA Tax Deposit		1250.63
3	01/05/23	PAYROLL	CA Unemployment Deposit		40.95
4	01/03/23	PAYROLL	Lynn R Apland		Voided: Reprinted
5	01/03/23	PAYROLL	Alexander J Avila		Voided: Reprinted
6	01/03/23	PAYROLL	Brandon C Barker		Voided: Reprinted
7	01/03/23	PAYROLL	Timothy T Cundiff		Voided: Reprinted
8	01/03/23	PAYROLL	Aaron Hackler		Voided: Reprinted
9	01/03/23	PAYROLL	David E Heft		Voided: Reprinted
10	01/03/23	PAYROLL	Rodman Hooker		Voided: Reprinted
11	01/03/23	PAYROLL	Kern Hunewill		Voided: Reprinted
12	01/03/23	PAYROLL	Francisco Lemus		Voided: Reprinted
13	01/03/23	PAYROLL	Ivan Maya		Voided: Reprinted
14	01/03/23	PAYROLL	Michael A Mitchell		Voided: Reprinted
15	01/03/23	PAYROLL	Richard Oberholtzer		Voided: Reprinted
16	01/03/23	PAYROLL	James J Oliveira Jr.		Voided: Reprinted
17	01/03/23	PAYROLL	Monica S Patterson		Voided: Reprinted
18	01/03/23	PAYROLL	Melvin E Pinney		Voided: Reprinted
19	01/03/23	PAYROLL	Ronald Reforma		Voided: Reprinted
20	01/03/23	PAYROLL	Ana Rodriguez		Voided: Reprinted
21	01/03/23	PAYROLL	Larry K Showen		Voided: Reprinted
39441	01/03/23	PAYROLL	Lynn R Apland		54.87
39442	01/03/23	PAYROLL	Alexander J Avila		2022.39
39443	01/03/23	PAYROLL	Brandon C Barker		1757.68
39444	01/03/23	PAYROLL	Timothy T Cundiff		1675.39
39445	01/03/23	PAYROLL	Aaron Hackler		54.87
39446	01/03/23	PAYROLL	David E Heft		3766.88
39447	01/03/23	PAYROLL	Rodman Hooker		54.87
39448	01/03/23	PAYROLL	Kern Hunewill		54.87
39449	01/03/23	PAYROLL	Francisco Lemus		1912.77
39450	01/03/23	PAYROLL	Ivan Maya		1640.63
39451	01/03/23	PAYROLL	Michael A Mitchell		54.87
39452	01/03/23	PAYROLL	Richard Oberholtzer		2586.36
39453	01/03/23	PAYROLL	James J Oliveira Jr.		1854.45
39454	01/03/23	PAYROLL	Monica S Patterson		2166.41
39455	01/03/23	PAYROLL	Melvin E Pinney		1901.11
39456	01/03/23	PAYROLL	Ronald Reforma		1788.38
39457	01/03/23	PAYROLL	Ana Rodriguez		2379.55
39458	01/03/23	PAYROLL	Larry K Showen		54.87
39460	01/03/23	ADTECH	Adtech-IT	0.00	556.05
39461	01/03/23	COMPLETE	Complete Welder's Supply Inc	0.00	20.78
39462	01/03/23	KAMPS	Kamps Propane Inc.	0.00	581.97
39463	01/03/23	MCKAY, INC	Nannette McKay, Inc	0.00	700.00

Turlock Mosquito Abatement District

1:46 pm

Check Register (Checks of Type(s): Cleared, Outstanding, Other)

(EFTs: Cleared, Outstanding), Sorted by Check Number

January 2023 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
39464	01/03/23	PRINCIPAL	Principal Life Ins. Co	0.00	2433.40
39465	01/03/23	TID	Turlock Irrigation Dist.	0.00	492.72
39466	01/03/23	UNIFIRST	Unifirst Corporation: ATTN: A/R	0.00	183.75
39467	01/03/23	VESERIS	ES OPCO USA LLC	0.00	21240.59
39468	01/03/23	VSP	Vision Service Plan - CA	0.00	280.20
39469	01/06/23	PAYROLL	US Tax Deposit		9115.52
39469	01/03/23	COLONIAL LIF	Colonial Life Processing Center	0.00	36.64
39470	01/03/23	EMPOWER	Empower Retirement	0.00	1070.00
39471	01/03/23	GOLDEN 1	Golden 1 Credit Union - Attn: ACH pymts	0.00	875.00
39472	01/03/23	OLIVEIRA, C	Christy Oliveira	0.00	300.00
39473	01/03/23	SUNFLOWER	SUNFLOWER CLEANING	0.00	260.00
39474	01/05/23	PAYROLL	Timothy T Cundiff		1035.13
39475	01/18/23	PAYROLL	Alexander J Avila		2037.36
39476	01/18/23	PAYROLL	Brandon C Barker		1687.43
39477	01/18/23	PAYROLL	Aaron Hackler		54.87
39478	01/18/23	PAYROLL	David E Heft		3723.97
39479	01/18/23	PAYROLL	Rodman Hooker		54.87
39480	01/18/23	PAYROLL	Kern Hunewill		54.87
39481	01/18/23	PAYROLL	Francisco Lemus		1845.58
39482	01/18/23	PAYROLL	Ivan Maya		1594.10
39483	01/18/23	PAYROLL	Michael A Mitchell		54.87
39484	01/18/23	PAYROLL	Richard Oberholtzer		2512.96
39485	01/18/23	PAYROLL	James J Oliveira Jr.		1765.52
39486	01/18/23	PAYROLL	Monica S Patterson		2043.27
39487	01/18/23	PAYROLL	Melvin E Pinney		1848.08
39488	01/18/23	PAYROLL	Ronald Reforma		1693.73
39489	01/18/23	PAYROLL	Ana Rodriguez		2267.90
39490	01/18/23	PAYROLL	Larry K Showen		54.87
39491	01/18/23	CALCARD	U.S. Bank Corporate Payment Systems	0.00	8596.66
39492	01/18/23	COLONIAL LIF	Colonial Life Processing Center	0.00	36.64
39493	01/18/23	EMPOWER	Empower Retirement	0.00	1070.00
39494	01/18/23	ENTERPRISE	Enterprise FM Trust	0.00	11119.00
39495	01/18/23	GARTON	Garton Tractor	0.00	8.24
39496	01/18/23	GOLDEN 1	Golden 1 Credit Union - Attn: ACH pymts	0.00	875.00
39497	01/18/23	GRIFFITH & M	Griffith & Masuda	0.00	851.00
39498	01/18/23	HONDA KAWAS	Honda Kawasaki of Modesto	0.00	391.48
39499	01/18/23	HUGHSON HAR	Hughson Chamber of Commerce	0.00	175.00
39500	01/18/23	KAMPS	Kamps Propane Inc.	0.00	1145.17
39501	01/18/23	OLIVEIRA, C	Christy Oliveira	0.00	300.00
39502	01/18/23	SPARK	Spark Creative Design	0.00	176.81
39503	01/18/23	STAN GLASS	Stanislaus Glass Tinting	0.00	60.00
39504	01/18/23	SUNFLOWER	SUNFLOWER CLEANING	0.00	260.00
39505	01/18/23	TARGET SPEC	Target Specialty Product	0.00	11134.07
39506	01/18/23	UNIFIRST	Unifirst Corporation: ATTN: A/R	0.00	549.75
39507	01/18/23	VERIZON	Verizon	0.00	719.20
39508	01/18/23	WESCO	Western Scientific Co.	0.00	291.45
39509	01/18/23	XEROX	Xerox Corporation	0.00	156.56

Turlock Mosquito Abatement District

1:46 pm

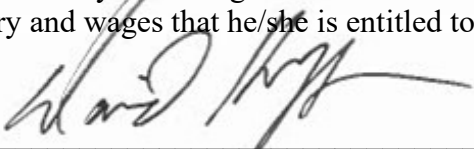
Check Register (Checks of Type(s): Cleared, Outstanding, Other)

(EFTs: Cleared, Outstanding), Sorted by Check Number

January 2023 Checks/EFTs

Check Number	Date	EFT #/ Vendor	Name	Discounts	Net Amount
			Cash account Total	0.00	137438.90
			Report Total	0.00	137438.90

I hereby certify that the checks as presented in this list were for services rendered or materials received and are correct to the best of my knowledge and belief. Additionally, each person employed by the District, has received a salary and wages that he/she is entitled to.



David Heft, General Manager

Agenda Item 5.B.

A Resolution of the Board of Trustees of the Turlock Mosquito Abatement District to File a Notice of Abatement Lien on Property APN 017-058-018 Owned by Ascencion Borroel et al

BACKGROUND AND STATUS:

This property was abated by the Board in June of 2016. In 2021 & 2022, the property accrued charges of \$1,327.53 and civil penalties of \$4,600.00 (TOTAL \$5,927.53). These invoices have went unpaid for over (60) days.

A separate lien was filed in 2021 for the amount of \$3,029.18 which has gone unpaid, for a total owed of \$8,956.71.

RECOMMENDATION:

Staff recommends the Board approve Resolution 2023-02

REFERENCE MATERIALS ATTACHED:

- A. Resolution 2023-02
- B. Invoice 3224
- C. Invoice 3547
- D. Invoice 3548

Resolution No. 2023-02

**A Resolution of the Board of Trustees of the
Turlock Mosquito Abatement District**

WHEREAS, on June 20, 2016 the Turlock Mosquito Abatement District ("District") conducted a public hearing pursuant to Health and Safety Code Section 2061 to abate a public nuisance on real properties owned by Ascencion Borroel et al (the "Property Owner"), and located at 3130 W. Grayson Rd.; Modesto, Stanislaus County, California, (APN 017-058-018) (the "Property") and at the hearing written evidence and oral testimony were accepted and considered by the Board of Trustees; and

WHEREAS, the District found that a public nuisance did exist and ordered it to be abated, in accordance with Health and Safety Code Section 2016; and

WHEREAS, the Property Owner failed to abate the public nuisance within the time provided; and

WHEREAS, the District caused the public nuisance to be abated by applications of mosquito larvicide products to control the mosquito breeding taking place on the Property; and

WHEREAS, in abating the public nuisance in 2021 and 2022, the District has incurred costs in the amount of \$1,327.53; and

WHEREAS, the District has issued monetary penalties against the Property Owner for his failure to abate the public nuisance in the amount of \$4,600.00; and

WHEREAS, on October 7, 2021 and December 12, 2022 the District demanded payment from the Property Owner in the amounts of \$698.43 (Inv 3224), \$5,064.22 (Inv 3547), and \$164.68 (Inv 3548). Outstanding amount owed for the Property for these invoices is **\$5,927.53**.

WHEREAS, at least sixty (60) days have lapsed since the demand for payment and the District has not received any amounts for reimbursement from the Property Owner; and

WHEREAS, the District desires to cause a Notice of Abatement Lien to be recorded against the Property, in accordance with Health and Safety Code Section 2065.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees as follows:

1. The Board of Trustees finds the following:

a. On June 20, 2016 the District duly found a public nuisance existed on the following property: APN 017-058-018(the “Property”).

b. The District ordered Mr. Ascencion Borroel et al (the “Property Owner”) to abate the public nuisance on or before June 30, 2016.

c. In 2021 & 2022, the Property Owner did not meet the terms of the Board of Trustees’ 2016 Abatement Order allowing nuisance conditions to exist on the Properties therefore the District applied mosquito larvicide products to control the mosquito breeding taking place to abate the public nuisance:

d. In abating the public nuisance, the District incurred costs in the amount of \$1,327.53.

e. The District has levied penalties against the Property Owner for his failure to abate the public nuisance in the amount of \$4,600.00.

f. The District hereby desires to cause a Notice of Abatement Lien to be recorded against the Property in the amount of \$5,927.53, in accordance with Health and Safety Code Section 2065.

g. The General Manager is hereby authorized to execute any documents necessary to carry out the findings and intentions expressed herein and to cause a Notice of Abatement Lien to be recorded against the Property with the Stanislaus County Recorder’s Office.

PASSED AND ADOPTED this 21st day of FEBRUARY, 2023, by the following roll call vote.

AYES:

NOES:

ABSENT:

Board President

ATTEST:

Clerk/Secretary of the Board

Turlock Mosquito Abatement District
 4412 N. Washington Rd.
 Turlock, CA 95380

Invoice

Customer No.: BORROEL
 Invoice No.: 3224

Bill To: **Ascencion Borroel**
 3130 W Grayson Rd
 Modesto, CA 95358

Ship To:

Date		Ship Via		F.O.B.		Terms	
09/30/2021				Origin		Due on receipt	
Purchase Order Number			Order Date		Sales Person		Our Order Number
			10/07/2021				
Quantity		Item Number		Description		Unit Price	Amount
Required	Shipped	B.O.					

1	ASR	Agressive Source Reduction APN 017 058 018 Labor and Material Aug & Sep 2021 ***** PLEASE KEEP IN MIND***** Standing water for (4) consecutive days will be subject to penalties up to \$1000 per day per occurrence.	698.43	698.43
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Invoice subtotal 698.43
 Invoice total 698.43

Thank You

Turlock Mosquito Abatement District
 4412 N. Washington Rd.
 Turlock, CA 95380

Invoice

Customer No.: BORROEL
 Invoice No.: 3547

Bill To: Ascencion Borroel
 3130 W Grayson Rd
 Modesto, CA 95358

Ship To:

Date		Ship Via		F.O.B.		Terms	
09/30/2022				Origin		Due on receipt	
Purchase Order Number			Order Date		Sales Person		Our Order Number
			12/12/2022				
Quantity		Item Number	Description	Unit Price	Amount		
Required	Shipped					B.O.	
	1	ASR	Agressive Source Reduction APN 017 058 018	464.22	464.22		
	1	ABP	Abated Property Billings Civil Penalties	4600.00	4600.00		
					Invoice subtotal	5064.22	
					Invoice total	5064.22	

Thank You

Turlock Mosquito Abatement District
 4412 N. Washington Rd.
 Turlock, CA 95380

Invoice

Customer No.: BORROEL
 Invoice No.: 3548

Bill To: **Ascencion Borroel**
 3130 W Grayson Rd
 Modesto, CA 95358

Ship To:

Date		Ship Via		F.O.B.		Terms		
09/30/2022				Origin		Due on receipt		
Purchase Order Number			Order Date		Sales Person		Our Order Number	
			12/12/2022					
Quantity			Item Number	Description		Unit Price	Amount	
Required	Shipped	B.O.						
1			ASR	Agressive Source Reduction APN 017-058-018		164.88	164.88	
							Invoice subtotal	164.88
							Invoice total	164.88

Thank You

Agenda Item 5.C.

A Resolution of the Board of Trustees of the Turlock Mosquito Abatement District to Adopt Annual Appropriations Limit for FY 2021-2022 And FY 2022-2023

BACKGROUND AND STATUS:

Gann Act report attached for FYS 2021-2022 and 2022-2023. This report verifies that District revenue falls within acceptable growth for the region. The compliance calculation confirmed that the District's appropriation subject to limitation were in fact below the Gann Limit.

RECOMMENDATION:

Staff recommends the Board approve Resolution 2023-03

REFERENCE MATERIALS ATTACHED:

- A. Resolution 2023-03
- B. Turlock Mosquito Abatement District 2020-2021 and 2021-2022 Gann Limit Compliance Evaluation and 2022-2023 Gann Limit

RESOLUTION NO. 2023-03

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
TURLOCK MOSQUITO ABATEMENT DISTRICT ADOPTING THE
ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEARS 2021/2022 AND
2022/23 AND VERIFYING COMPLIANCE WITH ARTICLE XIII B FOR THE
2020/21 AND 2021/22 FISCAL YEAR APPROPRIATIONS LIMITS**

WHEREAS, the voters of California, on November 6, 1979 adopted Article XIII B of the State Constitution placing various limits on the appropriations of proceeds of taxes by the State and local governments, such as District. An appropriation is a legal authorization from the Board of Directors of the District to make expenditures or to incur obligations for specific purposes; and

WHEREAS, the voters adopted Proposition 111 on June 5, 1990, amending Article XIII B of the State Constitution and modifying the appropriations limit calculation formula; and

WHEREAS, Article XIII B, as amended, provides that the appropriations limit for the District is calculated by annually adjusting the District's appropriations limit for the annual change in the cost of living and change in population within the District each year. This calculation is made each year by multiplying the District's adopted appropriations limit in the prior fiscal year by the change in the cost of living in the preceding year and the change in population within the District for the preceding fiscal year; and

WHEREAS, Article XIII B, as amended, and Government Code section 7901 require the District to specify the adjustment factors utilized in calculation of the cost of living and change in population adjustments to the District's appropriations limit each year by a recorded vote of the District's Board of Directors;

WHEREAS, at the completion of each fiscal year, the District shall evaluate the compliance with the Gann Appropriations Limit for the prior fiscal year and estimate compliance for the current fiscal year; and

WHEREAS, the calculation of the District's appropriations limit for Fiscal Year 2021-22 and 2022-23, compliance calculation for Fiscal Years 2020-21 and 2021-22, estimated compliance calculation for 2022-23, and the explanation for such calculations are attached hereto, marked Exhibit A, and incorporated herein by this reference.

;

NOW THEREFORE, THE BOARD OF THE TURLOCK MOSQUITO ABATEMENT DISTRICT DOES RESOLVE AS FOLLOWS:

Section 1. The appropriations limit for Fiscal Year 2021-22 has been calculated by utilizing the appropriate adjustment factors for cost of living and population which were applied to the Fiscal Year 2020-21 and prior appropriations limits, as authorized by the Board of Directors.

Section 2. The District’s appropriations limit pursuant to Article XIII B, as amended, for Fiscal Year 2021-22 shall be \$3,430,116. The Board expressly adopts the appropriations limit calculations for FY 2021-22.

Section 3. The appropriations limit for Fiscal Year 2022-23 has been calculated by utilizing the appropriate adjustment factors for cost of living and population which were applied to the Fiscal Year 2021-22 and prior appropriations limits, as authorized by the Board of Directors.

Section 4. The District’s appropriations limit pursuant to Article XIII B, as amended, for Fiscal Year 2022-23 shall be \$3,667,255. The Board expressly adopts the appropriations limit calculations for FY 2022-23.

Section 5. The District Board of Directors hereby finds that the District has complied with all of the provisions of Article XIII B, as amended, and Government Code section 7900 et seq., in determining the District’s appropriations limit for Fiscal Years 2021-22 and 2022-23.

Section 6. The District has determined that the appropriations subject to limitation of the proceeds of taxes subject to the appropriations limit during Fiscal Years 2020-21 and 2021-22 have not exceeded the appropriations limit set by the Board for Fiscal Year 2020-21 and calculated for 2021-22.

Section 7. The Board hereby directs staff to perform a compliance calculation as soon as possible after the completion of Fiscal Year 2022-23 to determine if appropriations subject to limitation of the proceeds of taxes subject to the appropriations limit during the Fiscal Year 2022-23 have exceeded this appropriations limit established for FY 2022-23.

PASSED AND ADOPTED this 21st day of FEBRUARY, 2023, by the following roll call vote.

AYES:

NOES:

ABSENT:

Board President

ATTEST:

Clerk/Secretary of the Board

Turlock Mosquito Abatement District 2020-21 and 2021-22 Gann Limit Compliance Evaluation and 2022-23 Gann Limit

Background

An appropriation is a budgetary term which sets forth the amount of money that is budgeted to be spent in a budget year. An agency may spend up to the amount that was appropriated. In 1979, Proposition 4 was approved by the voters to limit the spending of government. Specifically, the Gann Appropriations Limit, as it was called, limited the appropriations from tax proceeds for the state and local government agencies.

There are two parts to the calculations related to the Gann Appropriations Limit:

- (1) the Appropriations Limit itself, and
- (2) the Appropriations Subject to Limitation

Appropriations Limit

The Appropriations Limit is calculated by taking an agency's prior year's Appropriations Limit, then multiplying it by the Population Factor and the Cost-of-Living Factor. The result is the current year's Appropriations Limit:

$$\text{Appropriations Limit} = \text{Prior Year's Limit} * (1 + \text{population factor}) * (1 + \text{cost-of-living factor})$$

An agency has options with regards to which Population and Cost-of-Living Factors to use. The Population Factor that can be used is the greater of the percentage change in population within the jurisdiction of the agency or within the county in which the agency is located. The Cost-of-Living Factor that can be used is the greater of the change in California per capita personal income or the change in the local property tax roll due to the addition of non-residential new construction. The information to calculate these factors may not be available at the beginning of each fiscal year, so at the time an agency's budget is adopted, these factors are estimated.

Appropriations Subject to Limitation

Once the Appropriations Limit itself is identified, the agency must then calculate its appropriations that are subject to the limit in order to evaluate whether its spending will be within its Appropriations Limit. Not all appropriations are subject to limitation under Prop. 4. Specifically, appropriations for qualified capital outlay, debt service, mandated federal costs, among other things, are not subject to limitation. Therefore, if the agency has this type of exempt appropriation, an unlimited amount of tax revenue can be spent on these items.

To calculate an agency's Appropriations Subject to Limitation at the beginning of a budget year, before the actual amount of tax proceeds is known, the agency must estimate what this figure will be. This can be accomplished by starting with its total estimated appropriations (or the total budget). Then, subtract out non-proceeds of taxes. This could include assessment revenue, grants, etc. What you are left with is the estimated proceeds of taxes. Since an unlimited amount of tax revenue can be spent on those appropriations exempt from the Appropriations Limit, any exempt appropriations should be subtracted out. What remains is the Appropriations Subject to Limitation.

$$\text{Appropriations Subject to Limitation} = \text{Total Appropriations} - \text{Non-Proceeds of Taxes} - \text{Exempt Appropriations}$$

If the Appropriations Subject to Limitation are less than the Appropriations Limit, then the agency is within its Appropriations Limit. This, of course, should be verified at the end of the fiscal year when the actual proceeds of taxes is known. The agency can then determine its final Appropriations Subject to Limitation by taking the actual proceeds of taxes and subtracting out all exempt appropriations.

$$\text{Final Appropriations Subject to Limitation} = \text{Proceeds of Taxes} - \text{Exempt Appropriations}$$

Again, if the final Appropriations Subject to Limitation are less than the Appropriations Limit, then no further action is necessary. However, if at any time the agency finds that its Appropriations Subject to Limitation will exceed its Appropriations Limit, adjustments must be made. California Constitution Article XIII B, Section 2(b) provides that an agency can evaluate whether it has exceeded its Appropriations Limit over a two year period. Therefore, if it exceeds its Appropriations Limit in one year, it can offset those appropriations in the next year by appropriating less than the limit.

Additionally, an agency may receive tax revenues during a fiscal year that exceed its Appropriations Limit. If that occurs, tax revenues may be spent up to the Appropriations Limit on Appropriations Subject to Limitation *plus* the tax revenues may be spent on exempt appropriations without limitation. Therefore, if an agency anticipates receiving tax revenue in excess of what can be spent on Appropriations Subject to Limitation, it may increase its spending on exempt appropriations, such as capital outlay. However, after applying the exempt appropriations, if there is still excess tax revenue, it must be returned to taxpayers. Per Article XIII B, Section 2(b), the agency can return that revenue over the subsequent two year period. For example, if the agency receives excess tax revenue over the two year period from 2022-23 through 2023-24, it needs to return that revenue to taxpayers by 2024-25.

The Gann Limit Calculation for the Turlock Mosquito Abatement District

The following table summarizes the re-calculation of the District's Gann Limit since 2002-03.

Gann Limit Calculation				
	Prior Year Gann Limit	Cost of Living Factor	Population Factor	Current Year Gann Limit
2002-03				\$840,304
2003-04	\$840,304	1.0231	1.0317	\$886,968
2004-05	\$886,968	1.0328	1.0315	\$944,916
2005-06	\$944,916	1.0526	1.0375	\$1,031,917
2006-07	\$1,031,917	1.0396	1.0178	\$1,091,876
2007-08	\$1,091,876	1.0442	1.0231	\$1,166,475
2008-09	\$1,166,475	1.0429	1.0170	\$1,237,197
2009-10	\$1,237,197	1.0062	1.0081	\$1,254,951
2010-11	\$1,254,951	0.9746	1.0156	\$1,242,155
2011-12	\$1,242,155	1.0251	1.0074	\$1,282,756
2012-13	\$1,282,756	1.0377	1.0081	\$1,341,898
2013-14	\$1,341,898	1.0512	1.0092	\$1,423,581
2014-15	\$1,423,581	0.9977	1.0057	\$1,428,402
2015-16	\$1,428,402	1.0382	1.0097	\$1,497,352
2016-17	\$1,497,352	1.0537	1.0101	\$1,593,695
2017-18	\$1,593,695	1.0369	1.0122	\$1,672,663
2018-19	\$1,672,663	1.0367	1.0103	\$1,751,911
2019-20	\$1,751,911	1.2748	1.0088	\$2,252,999
2020-21	\$2,252,999	1.2685	1.0067	\$2,877,166
2021-22	\$2,877,166	1.0573	1.0019	\$3,047,807
2022-23	\$3,047,807	1.0755	0.9972	\$3,268,739

2020-21 Gann Limit Compliance Evaluation

The District's 2020-21 Gann Limit was calculated to be \$2,877,166, plus an adjustment of \$395,345 was applied for the special tax revenue collected in 2020-21, for an adjusted Gann Limit of \$3,272,511. At the end of the 2020-21 fiscal year, after all property tax receipts and expenditures were documented, a compliance calculation demonstrated that the District's appropriations subject to limitation were in fact below the Gann Limit, as demonstrated in the following table.

2020-21 Appropriations Subject to Limitation	
Unadjusted Appropriations Subject to the Limit	
Property Tax	\$2,286,810
Special Taxes	\$395,345
Total Unadjusted Appropriations Subject to the Limit	\$2,682,155
Adjustments for Appropriations Not Subject to the Limit	
Appropriations Funded from Non-Proceeds of Taxes	\$291,965
Court Ordered Mandates	\$0
Federal Mandates - Worker's Compensation	\$42,501
Qualified Capital Outlay	\$196,969
Qualified Debt Service	\$0
Transfers to Reserves	\$0
Total Adjustments for Appropriations Not Subject to the Limit	\$531,435
Appropriations Over the Limit from Prior Fiscal Year	\$0
Adjusted Appropriations Subject to the Limit	\$2,150,720
Calculated Gann Limit	\$2,877,166
Adjustment for Special Tax Revenues	\$395,345
Adjusted Gann Limit	\$3,272,511
Appropriations Under/(Over) the Limit	\$1,121,791

The District's appropriations were \$1,121,791 under the Limit. Since the District has demonstrated its compliance with the 2020-21 Gann Limit, no further action is required.

2021-22 Gann Limit Compliance Evaluation

The District's 2021-22 Gann Limit was calculated to be \$3,047,807, plus an adjustment of \$382,309 was applied for the special tax revenue collected in 2021-22, for an adjusted Gann Limit of \$3,430,116. At the end of the 2021-22 fiscal year, after all property tax receipts and expenditures were documented, a compliance calculation demonstrated that the District's appropriations subject to limitation were in fact below the Gann Limit, as demonstrated in the following table.

2021-22 Appropriations Subject to Limitation	
Unadjusted Appropriations Subject to the Limit	
Property Tax	\$2,427,713
Special Taxes	\$382,309
Total Unadjusted Appropriations Subject to the Limit	\$2,810,022
Adjustments for Appropriations Not Subject to the Limit	
Appropriations Funded from Non-Proceeds of Taxes	\$288,940
Court Ordered Mandates	\$0
Federal Mandates - Worker's Compensation	\$48,483
Qualified Capital Outlay	\$177,943
Qualified Debt Service	\$0
Transfers to Reserves	\$0
Total Adjustments for Appropriations Not Subject to the Limit	\$515,366
Appropriations Over the Limit from Prior Fiscal Year	\$0
Adjusted Appropriations Subject to the Limit	\$2,294,656
Calculated Gann Limit	\$3,047,807
Adjustment for Special Tax Revenues	\$382,309
Adjusted Gann Limit	\$3,430,116
Appropriations Under/(Over) the Limit	\$1,135,460

The District's appropriations were \$1,135,460 under the Limit. Since the District has demonstrated its compliance with the 2021-22 Gann Limit, no further action is required.

2022-23 Gann Limit and Estimated Compliance

For 2022-23, the District must calculate its new Gann Limit, based on both Cost of Living and Population Factors. Additionally, as part of the Budget adoption process, the District should estimate whether it will be in compliance with its 2022-23 Gann Limit by evaluating appropriations subject to limitation.

Gann Limit Calculation

The Gann Limit is calculated by first using the prior year's Limit as a base, then applying a Cost of Living Factor and a Population Factor. The Cost of Living Factor is equal to the **greater of** the percent change in non-residential new construction or the percent change in California per capita personal income. The California Department of Finance calculated the percent change in California per capita personal income to be 7.55%. Due to the fact that the Cost of Living Factor is more than sufficient to increase the GANN limit, we do not recommend analyzing the non-residential new construction for this year as it would be an unnecessary cost to the District. Therefore, the Cost of Living Factor to be applied to the District's 2022-

23 Gann Limit is 7.55%. These factors should be re-evaluated at the end of the fiscal year when the final non-residential new construction factor can be confirmed.

The Population Factor is equal to the **greater of** the percent change in county population or the percent change in population of the specific geography of the District. According to data provided by the California Department of Finance, the percent change in Stanislaus County population was -0.41% and the percent change in the City of Turlock population was -0.28%. In order to determine the percentage change in the District's population, a special population estimate must be specifically requested to the Department of Finance at the District's expense. Based on the District's service area, it has been determined that the City of Turlock population growth represents the population growth of the District. Therefore, the Population factor to be applied to the District's 2022-23 Gann Limit is -0.28%.

The District's 2022-23 Gann Limit is calculated to be \$3,268,739. Additionally, with the adjustment for the estimated special tax revenue of \$398,516, the District 2022-23 adjusted Gann Limit is \$3,667,255. This figure will need to be confirmed at the end of the fiscal year, when the actual special tax revenues are confirmed.

Estimated Appropriations Subject to Limitation

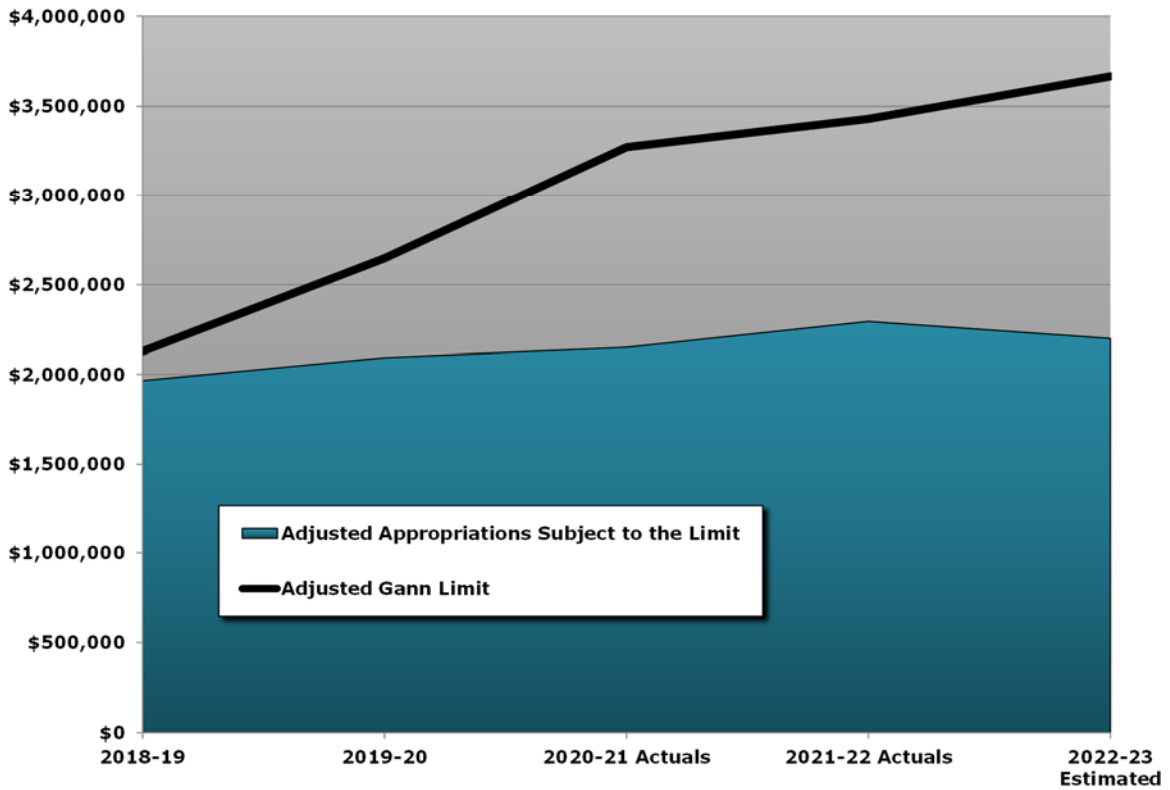
Based on the District's 2022-23 budget, the District is estimating tax receipts of \$2,700,000. These tax receipts can be adjusted for appropriations that are not subject to limitation from sources such as: Appropriations Funded from Non-Proceeds of Taxes, Court Ordered or Federal Mandates, Qualified Capital Outlay and Debt Service. Based on 2022-23 budget estimates, the District will have approximately \$300,000 of appropriations that are not subject to limitation. Therefore, the District's total appropriations subject to the Gann Limit total \$2,200,405, which is \$1,466,850 below the calculated 2022-23 Gann Limit, as shown in the following table. ***Therefore, we can reasonably estimate that the District will be in compliance with its Gann Limit for 2022-23.***

Estimated 2022-23 Appropriations Subject to Limitation	
Unadjusted Appropriations Subject to the Limit	
Property Tax	\$2,301,484
Special Taxes	\$398,516
Total Unadjusted Appropriations Subject to the Limit	\$2,700,000
Adjustments for Appropriations Not Subject to the Limit	
Appropriations Funded from Non-Proceeds of Taxes	\$300,000
Court Ordered Mandates	\$0
Federal Mandates - Worker's Compensation	\$48,595
Qualified Capital Outlay	\$151,000
Qualified Debt Service	\$0
Transfers to Reserves	\$0
Total Adjustments for Appropriations Not Subject to the Limit	\$499,595
Appropriations Over the Limit from Prior Fiscal Year	\$0
Adjusted Appropriations Subject to the Limit	\$2,200,405
Calculated Gann Limit	\$3,268,739
Adjustment for Special Tax Revenues	\$398,516
Adjusted Gann Limit	\$3,667,255
Appropriations Under/(Over) the Limit	\$1,466,850

Summary

In summary, the District has met its Gann Limit requirements for 2020-21 and 2021-22 and is estimated to again meet its limitations for 2022-23. As such, this should be monitored closely over the next fiscal year and appropriate remedies applied should the District anticipate exceeding the limit.

The District Is In Compliance with Appropriations Subject to Limitation for 2020-21, 2021-22 and is Expected to be Under the Gann Limit in 2022-23



GENERAL MANAGER REPORT

BACKGROUND AND STATUS:

Monthly report summarizing status updates for District activities and services.

RECOMMENDATION:

None

REFERENCE MATERIALS ATTACHED:

- A. 2022 Annual Surveillance Report

The 2022 season followed the pattern of the 2021 season, which included low trap collections combined with low virus activity (Item 6). Much of the light activity can be attributed to continued drought conditions along with below average temperatures throughout the spring and summer. The lack of rainwater reduced mosquito breeding habitats in the spring, preventing mosquito populations from rapidly expanding. The low temperatures reduced the rate at which mosquitoes and virus developed. These conditions resulted in the second lowest virus collections in the District since the arrival of West Nile Virus (Item 8).

Aedes aegypti, on the other hand, continued to spread throughout the District. New discoveries were made in the city of Hughson while the established populations continued to expand within other District cities. A large increase in service requests was noted (Item 11) at the year-end due to the warm fall temperatures coupled with the increased *Aedes aegypti* populations. (Item 10) People often expressed concern for the “aggressive little mosquitoes with big bites.”

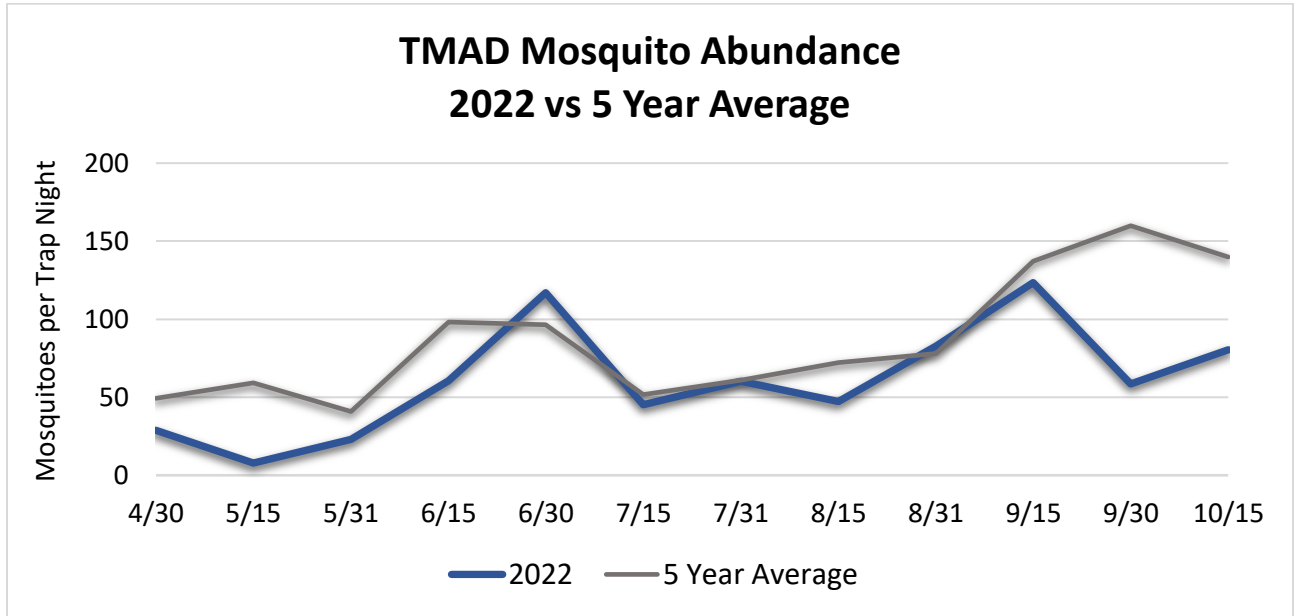
Mosquito Abundance

Operators for numerous years have been able to keep mosquito abundance below the 5-year average (Item 1). This has caused a reduction in the overall 5 year average each year. Even with this reduction operators again maintained the mosquito population at or below the 5-year average, through much of the 2022 season. There were however 2 major challenges:

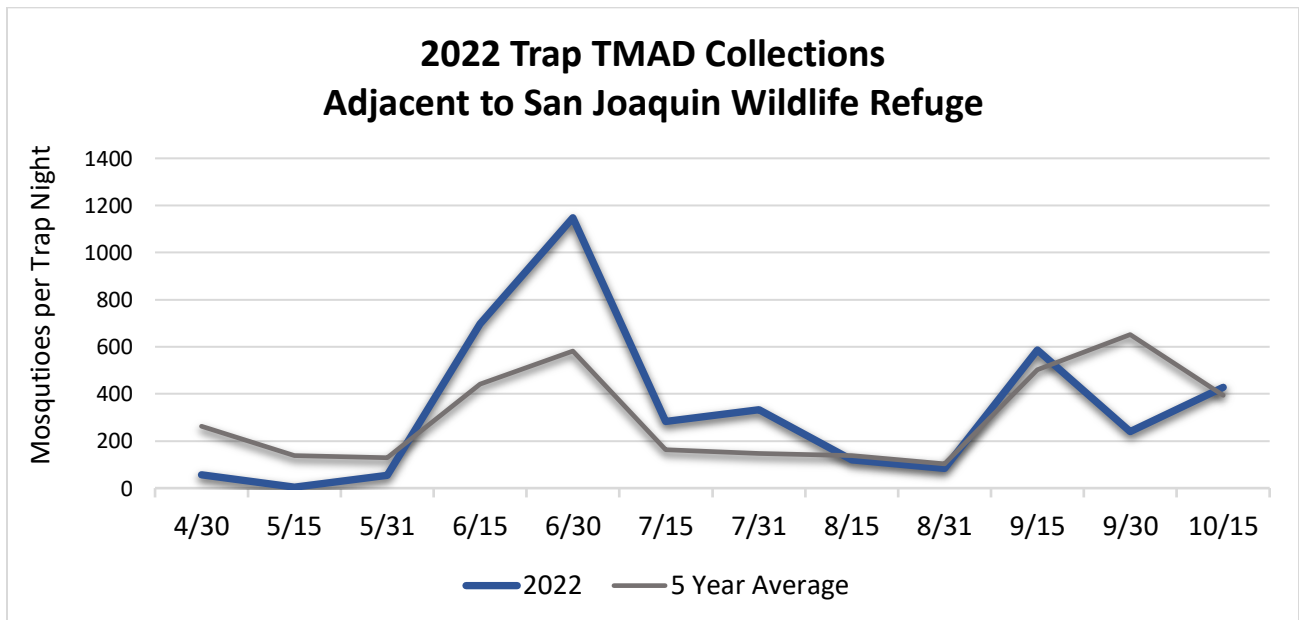
1. Large bodies of standing water at San Joaquin Wildlife Refuge which were present much of the season and provided mosquito breeding habitat which in turn produced large quantities of *Aedes melanimon*. (Item 2)
2. Increases in the populations of *Aedes aegypti* which lingered into the late fall, due to warm fall temperatures. (Item 10)

The large mosquito populations at San Joaquin Wildlife Refuge and *Aedes aegypti* both resulted in a large increases in service requests and additional treatments.

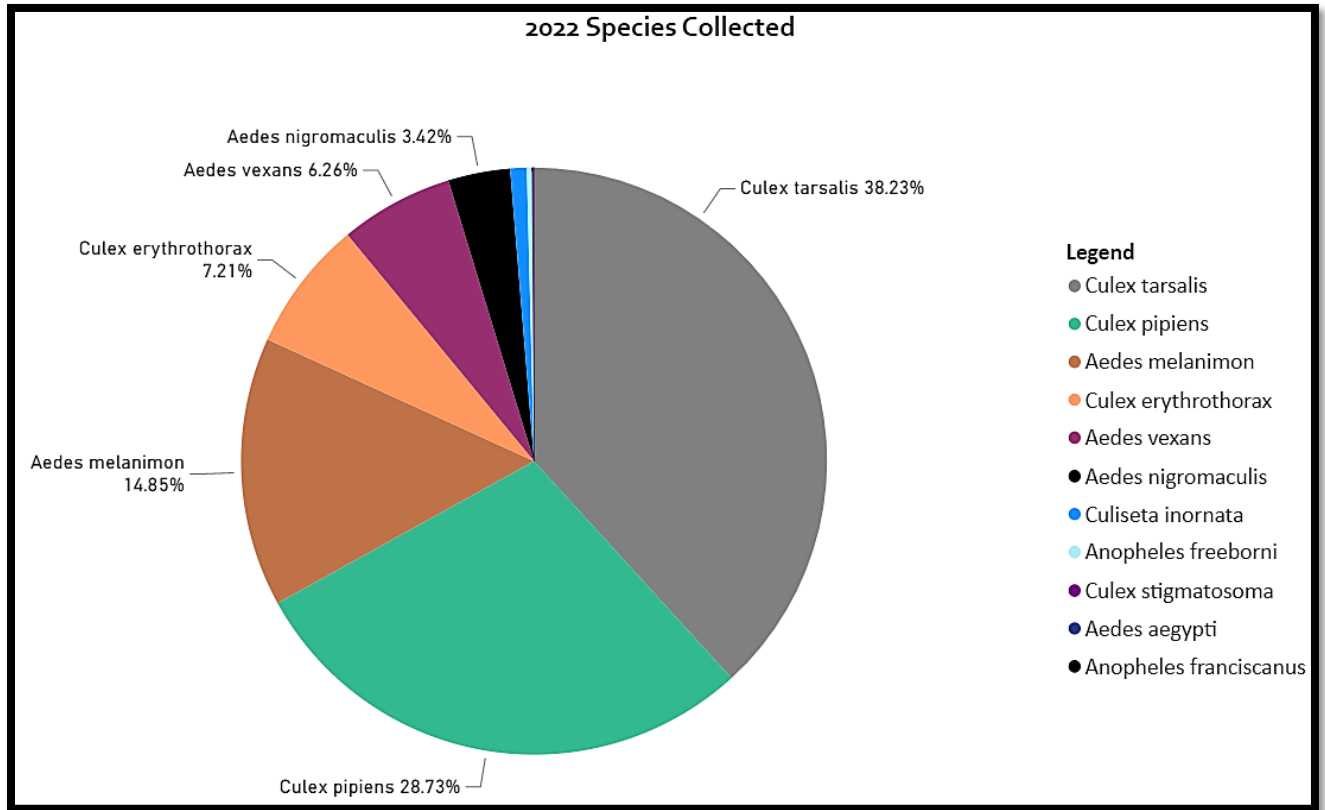
Item 1: 2022 TMAD Total Mosquito Abundance



Item 2: San Joaquin Wildlife Refuge Mosquito Abundance



Item 3: 2022 TMAD Species Collected

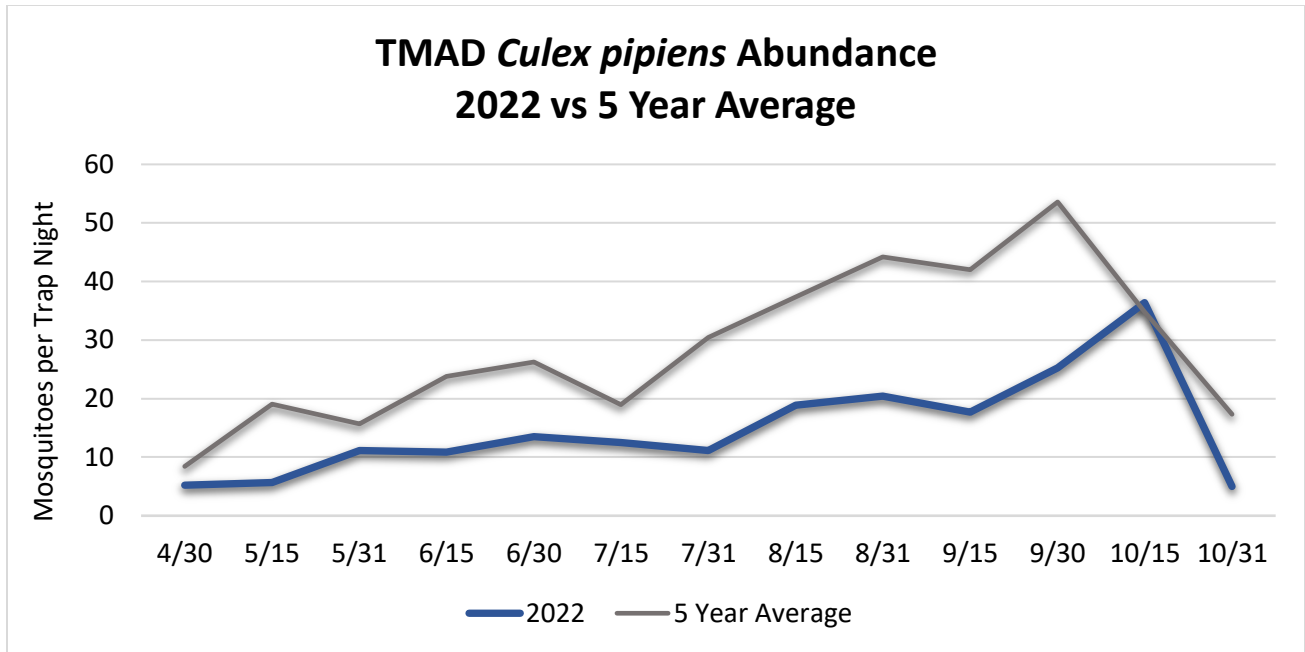


Virus Activity

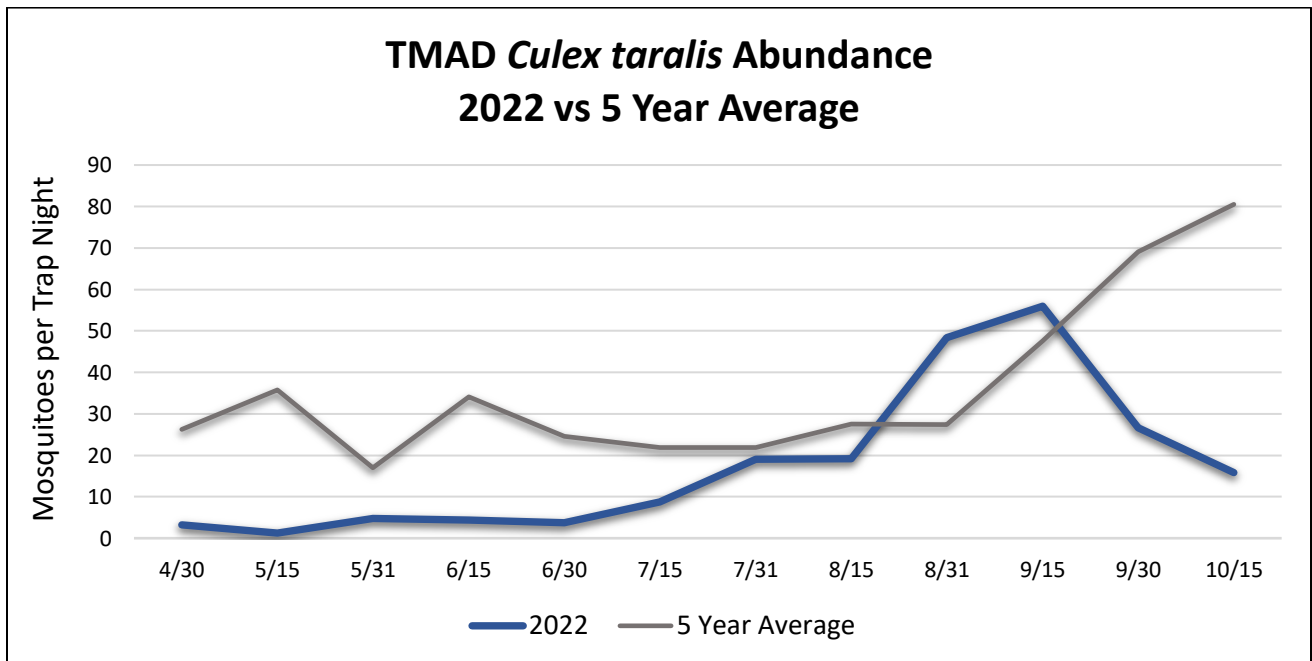
West Nile Virus

Virus activity for both West Nile Virus and Saint Louis Encephalitis Virus (SLEV) were markedly reduced during the 2022 year (Items 6,8). This reduction was due to many factors. First the populations of *Culex pipiens* and *Culex tarsalis*, (Items 4,5) in the District were well below average. Note these are the 2 species in the District that transmit viruses. Next, the temperatures were below average through the spring and summer. Lower temperatures reduce the opportunity for mosquito breeding and virus development. Finally, the virus had a late arrival in the District on July 19th (Items 6,7) which reduced the overall virus season in the District. This was reflected in the late occurrence of the first WNV human case, which did not occur until August 21st.

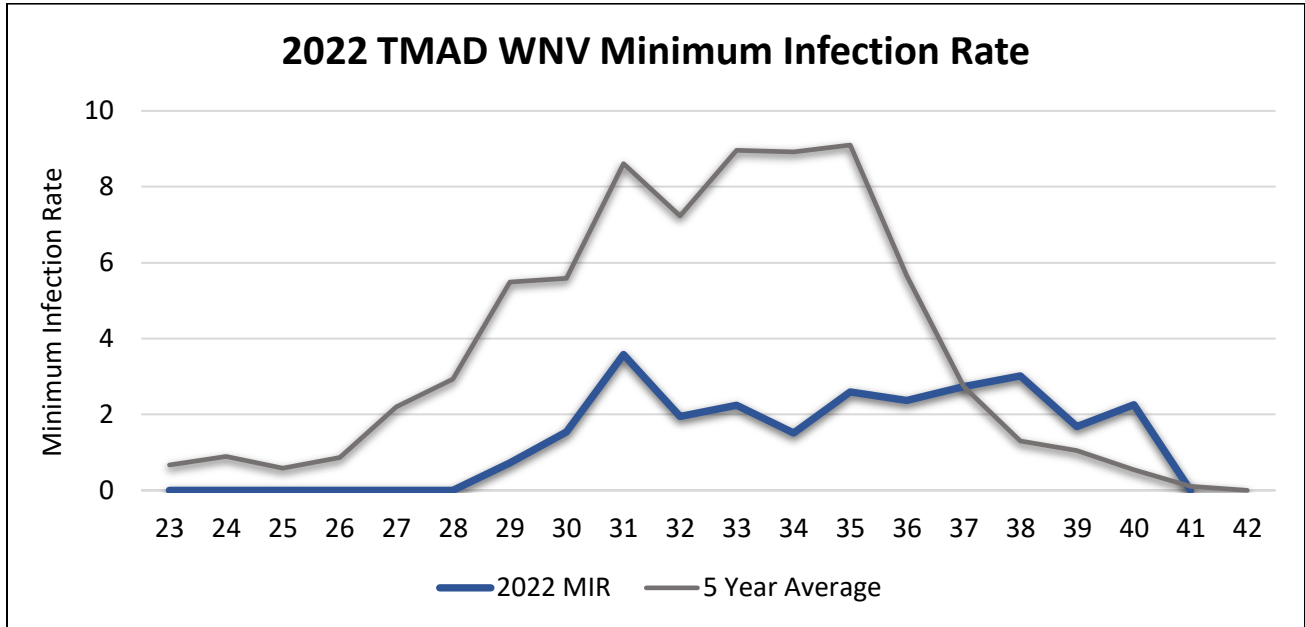
Item 4: 2022 TMAD *Culex pipiens* Mosquito Abundance



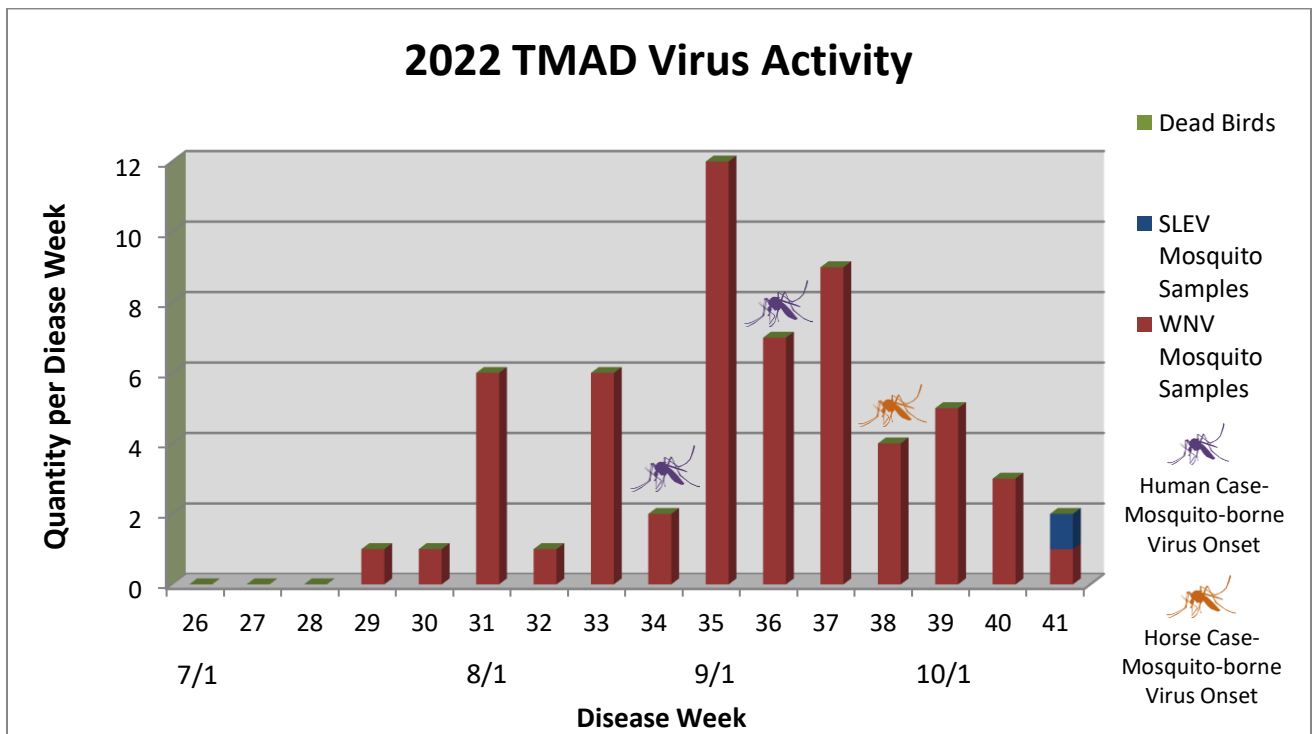
Item 5: 2022 TMAD *Culex tarsalis* Mosquito Abundance



Item 6: TMAD 2022 West Nile Virus Minimum Infection Rates



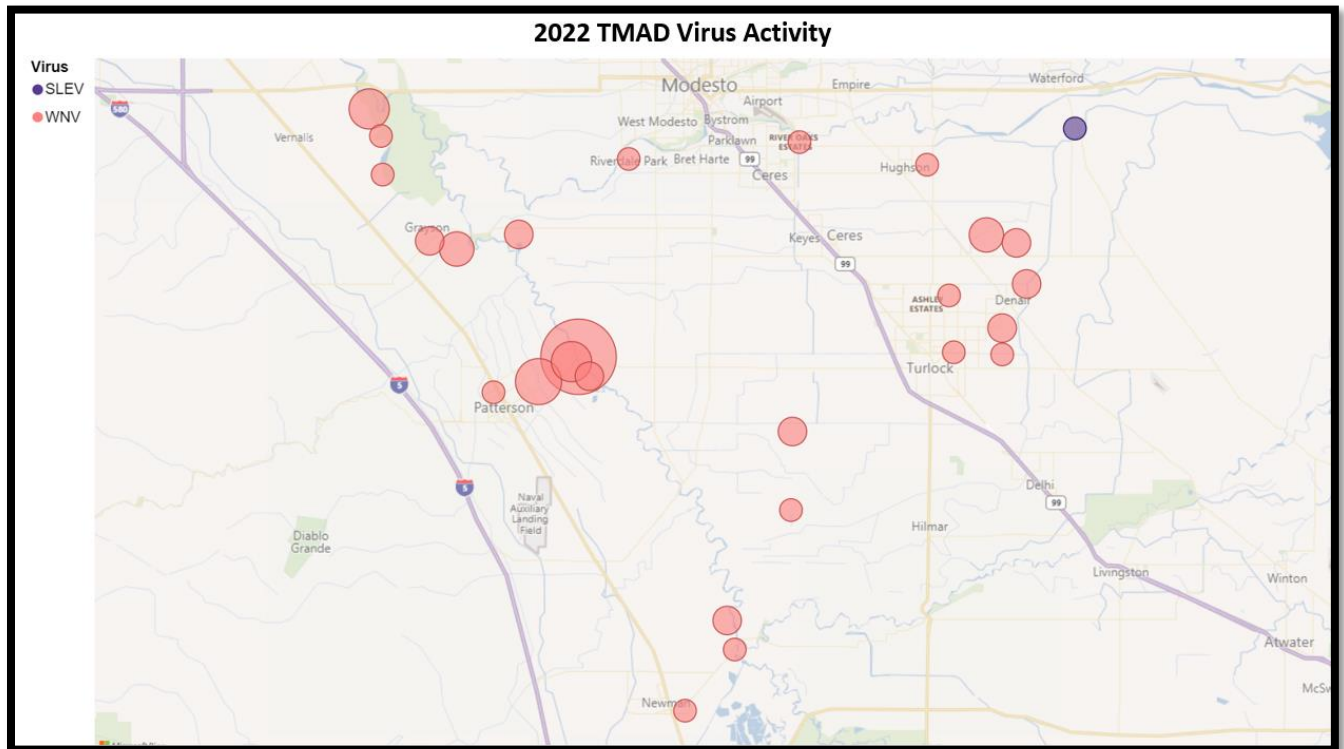
Item 7: TMAD 2022 West Nile Virus Activity by Disease Week



Item 8: TMAD Mosquito borne virus table

Year	WNV + Mosquito Samples	Total No. Mosquito Samples Tested	WNV Dead Birds	WNV Equines	WNV Human Cases	SLEV Mosquito Samples	SLEV Human Cases
2022	57	1,043	0	1	2	1	0
2021	91	1,220	2	0	3	2	1
2020	243	1615	4	1	15	2	0
2019	183	1,422	1	0	11	11	1
2018	111	1,900	0	0	3	0	0
2017	196	1,401	6	0	8	27	1
2016	258	1,400	14	0	8		
2015	76	1,990	5	0	4		
2014	151	1,435	32	0	10		
2013	142	1,207	6	0	4		
2012	185	1,771	26	1	7		
2011	88	1,133	22	0	4		
2010	81	1,303	25	1	3		
2009	89	1,590	13	2	6		
2008	61	1,994	23	2	2		
2007	75	2,209	46	0	5		
2006	47	1,824	42	4	2		
2005	111	1,349	150	18	16		
2004	3	624	30	1	0		

Item 9: 2022 TMAD Virus Detections



Saint Louis Encephalitis

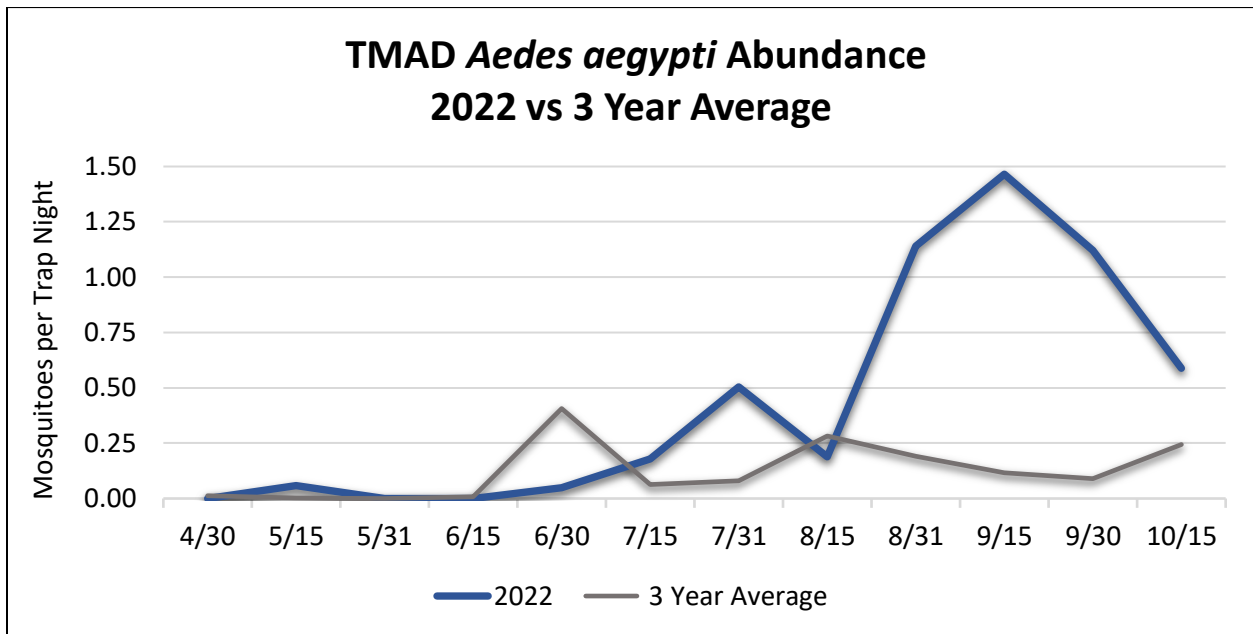
There was 1 incident of Saint Louis Encephalitis Virus activity during 2022. 1 mosquito pool was collected on October 11th. There were no human cases.

Aedes aegypti

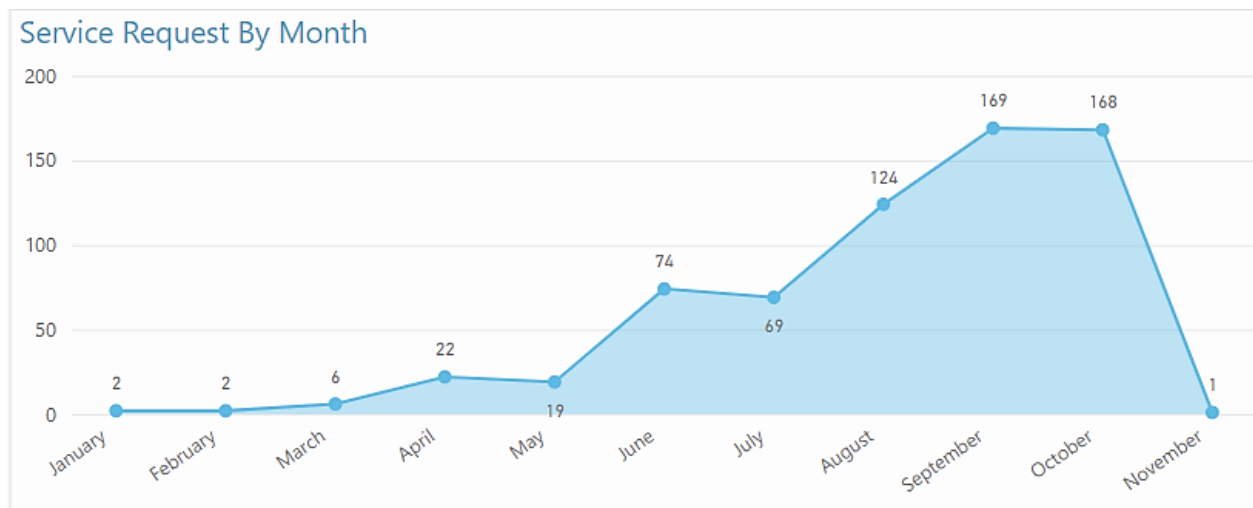
As anticipated the *Aedes aegypti* population continued to spread throughout the District and increase in size. During 2022 they were found in the city of Hughson for the first time, which completes their discovery in all urban areas in the District. Similar to past years, the *Ae. Aegypti* abundance gradually increased in July, but during August, September and October the numbers multiplied quickly. (Item 10) The pressure from the aggressive *Ae. aegypti* continued into late October during 2022 which resulted in numerous service requests late in the season. (Item 11)

Keep in mind, the *Ae. aegypti* counts will generally be much lower than native species; however, the pressure they apply to our residents is much greater because people are their preferred blood meal, they live directly around residences, and their bites are more painful. People were quicker to express their discomfort with this new species this year.

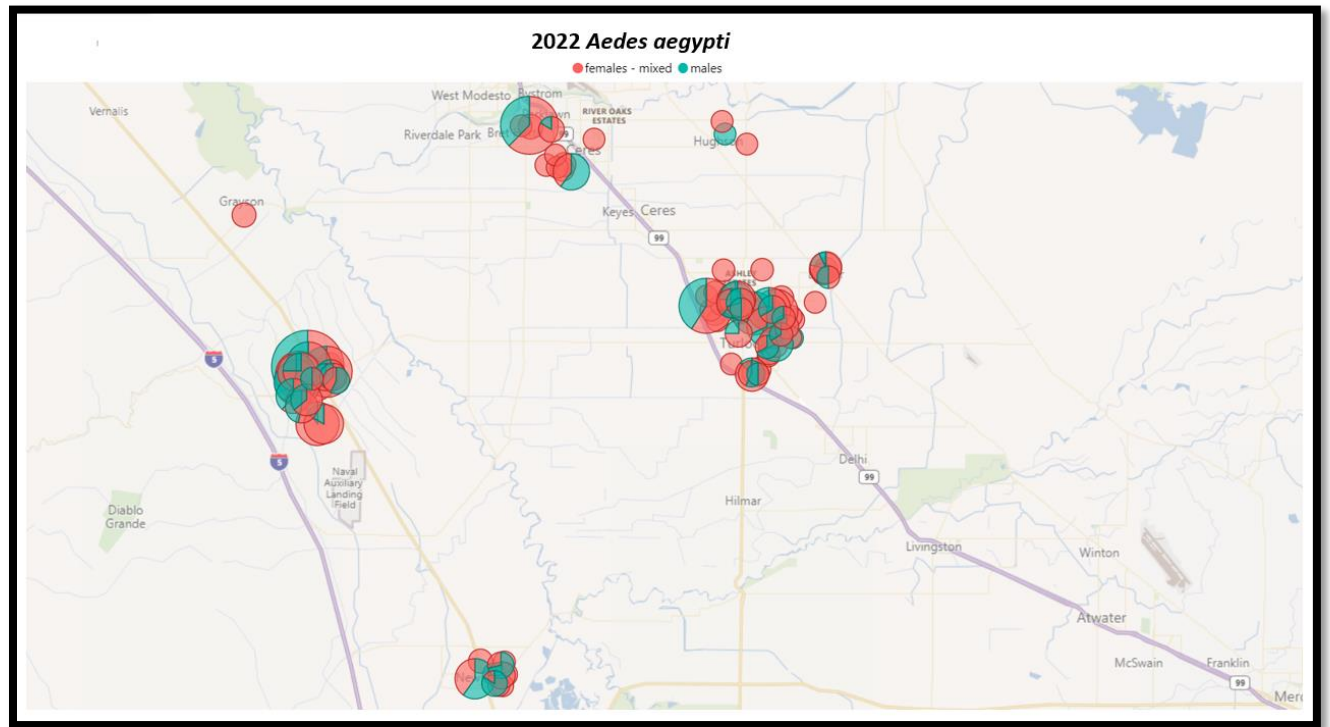
Item 10: 2022 TMAD *Aedes aegypti* Abundance vs. 3 Year Average
(Average limited to 3 years due to recent arrival of *aegypti* in the District.)



Item 11: 2022 TMAD Service Requests



Item 12: 2021 *Aedes aegypti* collections



Public Outreach:

In person public outreach opportunities at street fairs increased in 2022. District Staff had the opportunity to meet with residents and educate them about mosquitoes and District services at events in the cities of Hughson, Patterson, Turlock, Ceres, Newman and Denair.

Staff also participated in several door-to-door campaigns distributing *Aedes aegypti* fliers. The goal was to educate residents about the species and how to prevent their development on their property. Additionally, staff answered questions residents may have about *Aedes aegypti* or mosquitoes in general and offered to complete property inspections. The goal was to partner with residents in preventing *Aedes aegypti* breeding in the future and control current populations.

In addition to the interactions with residents the District utilized radio and theatre ads to reach out to the public. TMAD joined with San Joaquin Mosquito and Vector Control again for a radio campaign. The theatre ads regarding *Aedes aegypti* were shown at the local theatre during previews.