



THE COMMONWEALTH OF MASSACHUSETTS
The State Reclamation and Mosquito Control Board
NORFOLK COUNTY MOSQUITO CONTROL DISTRICT
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Norfolk County Mosquito Control District: Narrative Memo Highlighting Justification of the FY 2026 Proposed Budget Request May, 2025 update

FY 2025: The Norfolk County Mosquito Control District is proposing an FY 2026 2.5% budget increase over FY2025, to \$2,275,704.

Primary factors contributing to this increased proposed budget are as follows:

- 1) The District is at 'full' staff employment. The District implemented some salary adjustments in FY 2025 based on current market trends, and the Commission granted a 3% COLA. There are no additional hires projected for FY 2025. Total FTE count will continue to be 12 in FY2026. Payroll is the largest factor in the budget and increases have been larger than in the immediate previous years.
- 2) The District continues to work toward fulfillment of an ongoing Fleet Management Plan that involves replacing older and high mileage vehicles each fiscal year. The Fleet Management Plan has seen the planned ongoing replacement of aging vehicles from FY 2013 through FY2023. The Commonwealths EV First policy will likely see us purchasing electric vehicles in the coming years to replace older ICE vehicles, and these EV vehicles currently are more expensive than ICE vehicles. An EV vehicle purchase did not happen in FY2024 and will not happen for FY 2025 either. The need to replace older vehicles is backing up and may pose a challenge to budgeting in coming years when multiple vehicles will need to be replaced in a short time frame. There is charging station infrastructure in the works to be completed by the end of FY 2025, and there is an EV on order for delivery early in FY 2026. An additional EV purchase may happen in FY 2026.
- 3) Retirement costs:
The unfunded liability of the Norfolk County Retirement System (NCRS) grew substantially since 2010, principally due to the 2008/2009 financial crisis. For the NCRS to maintain the 2031 funding schedule, The NCMCD has absorbed large percent direct cost increases that continued to FY 2023. FY2025 retirement costs are down slightly to \$224,936 and the FY2026 cost will be \$201,931. These costs will start to actually decrease at a greater increment as the

NCRS approaches full funding status in 2030. The current retirement fund cost is still high, but upcoming decreases will hopefully soon contribute to keeping overall annual budget increases lower as the lower retirement cost will mitigate increases in payroll and fleet to some extent.

- 4) The District attempts to keep a significant rollover amount budgeted each year in anticipation of potential floodplain aerial larvicide applications, potential workman's compensation cases and other unexpected situations.
- 5) We had been told to expect product costs to rise in response to inflationary cost increases at all levels of the supply chain over the past few years, though pesticide prices seem to have not risen significantly. Most other cost categories increase at reasonable rates and do not add significant to the budget increase requests.

David Lawson, Director
The Norfolk County Mosquito Control District

FY2025 SPENDING PLAN & FY2026 MAINTENANCE ESTIMATE & BUDGET REQUEST

DISTRICT NAME / ACCOUNT #: NORFOLK MOSQUITO CONTROL / 2520-1200

SECTION I		<u>FY2024</u>	<u>FY2025</u>	<u>FY2026</u>	<u>NOTES:</u>
	Prior Year Rollover:	\$186,861.18	\$202,821.68	\$216,561.68	
	FY25 Certified Budget / FY26 Budget Request:	\$2,166,050.00	\$2,220,199.00	\$2,275,704.00	2.50%
	Other:				
	Total Funds:	\$2,352,911.18	\$2,423,020.68	\$2,492,265.68	

Object Code	Description	<u>FY2024 (9/23/24)</u>	<u>FY2025 (est)</u>	<u>FY2026 (est)</u>	<u>NOTES:</u>
A01	Salaries: Inclusive	\$873,282.30	\$1,030,256.00	\$1,074,158.00	There will be reductions here.
A07	Shift Differential Pay	\$16,019.30	\$14,944.00	\$14,779.00	
A08	Overtime Pay	\$4,010.14	\$4,000.00	\$3,000.00	
A10	Holiday Pay	\$989.68			
A12	Sick-Leave Buy Back				
A13	Vacation-In-Lieu	\$8,447.37			
A14	Stipends				
AA1	Salaries: Supplemental	\$7,800.00	\$7,720.00	\$8,040.00	
AXX	Other				
AA	<u>Payroll Actuals Summary:</u>	<u>\$910,548.79</u>	<u>\$1,056,920.00</u>	<u>\$1,099,977.00</u>	
B01	Out of State Travel	\$2,725.76	\$4,000.00	\$2,000.00	
B02	In-State Travel	\$206.46	\$500.00	\$400.00	
B05	Conf Train Registration Memb	\$389.00	\$400.00	\$400.00	
B08	Industrial Clothing & Uniforms	\$1,224.89	\$1,500.00	\$1,500.00	
B10	Exigent Job Related Expenses	\$4,066.87	\$3,500.00	\$4,000.00	
B91	Empl Reimb Accounts Payable Non-Tax				
BXX	Other				
BB	<u>Travel Summary:</u>	<u>\$8,612.98</u>	<u>\$9,900.00</u>	<u>\$8,300.00</u>	
C04	Contracted Seasonal Employees	\$9,163.77	\$15,536	\$9,500	
C98	Travel - Contracted Employees				
CXX	Other				
CC	<u>Seasonal Employees Summary:</u>	<u>\$9,163.77</u>	<u>\$15,536.00</u>	<u>\$9,500.00</u>	
D09	Fringe & Payroll Tax	\$257,227.56	\$253,188.00	\$272,794.00	
D15	Workers Comp	\$1,170.69			
D20	County Pension / Retirement	\$232,145.00	\$224,936.00	\$201,931.00	
DXX	Other - Payroll tax		\$16,539.00	\$17,820.00	
DD	<u>Fringe / Pension Actuals / Summary</u>	<u>\$490,543.25</u>	<u>\$494,663.00</u>	<u>\$492,545.00</u>	
E01	Office & Admin Supplies	\$1,038.73	\$1,500.00	\$1,500.00	
E02	Printing Expenses & Supplies	\$474.32	\$1,500.00	\$1,500.00	
E04	Central Reprographic Chargeback				
E06	Postage		\$0.00		
E12	Subscriptions & Licensing Fees	\$690.00	\$310.00	\$155.00	
E13	Advertising Expenses	\$720.58	\$620.00	\$620.00	
E14	Exhibits/Displays				
E15	Bottled Water	\$591.07	\$500.00	\$600.00	
E19	Fees, Licenses, Permits & Chrgbks		\$2,000.00	\$1,000.00	
E20	Motor Vehicle Chargeback	\$32,222.02	\$25,815.00	\$15,000.00	
E32	Tort Claims Liab Mgmt Reduc Fd				
E53	Non-Employee Settlements & Judgments				
E42	In-State Travel				
EE2	Conf, Training & Registration	\$3,386.15	\$3,000.00	\$3,000.00	
EXX	Other				
EE	<u>Admin Costs Actuals / Summary</u>	<u>\$39,122.87</u>	<u>\$35,245.00</u>	<u>\$23,375.00</u>	
F05	Laboratory Supplies	\$2,904.14	\$3,000.00	\$3,000.00	
F06	Medical & Surgical Supplies	\$137.97			
F09	Clothing & Footwear	\$11,704.33	\$2,500.00	\$2,500.00	
F10	Facility Furnishings				
F11	Laundry & Cleaning Supplies				
F19	ManufactureSupply &Raw Materials				

F24	Vehicle Maint & Repair Parts		\$2,500.00	\$2,000.00
FXX	OTHER			
FF	Lab/Materials/Vehicle - Summary:	<u>\$14,746.44</u>	<u>\$8,000.00</u>	<u>\$7,500.00</u>
G01	Space Rental	\$195,215.64	\$200,096.00	\$205,099.00
G03	Electricity	\$5,189.92	\$5,000.00	\$5,000.00
G05	Fuel For Vehicles	\$16,945.04	\$18,000.00	\$18,000.00
G06	Fuel for Buildings / Heat Oil			
G08	Sewage Disposal And Water		\$300.00	
G11	Natural Gas	\$4,809.22	\$6,000.00	\$5,000.00
GXX	Other			
GG	Lease / Utilities / Fuel - Summary:	<u>\$222,159.82</u>	<u>\$229,396.00</u>	<u>\$233,099.00</u>
H09	Attorneys/Legal Services	\$427.19		
HH2	Engineering, Research & Scientific Services	\$4,257.42		
HH	Consultant Service Contracts	<u>\$4,684.61</u>	<u>\$0.00</u>	<u>\$0.00</u>
J25	DPH Testing	\$11,959.84	\$10,000.00	\$10,000.00
J27	Laundry Services			
J62	Board Memb Exps			
JJ2	Auxiliary Services			
JJ3	Security Costs			
JJ	Program Operational Summary:	<u>\$11,959.84</u>	<u>\$10,000.00</u>	<u>\$10,000.00</u>
K04	Vehicle Equipment	\$84,559.09	\$379.00	\$145,000.00
K05	Office Equipment	\$6,991.35	\$2,000.00	\$2,000.00
K06	Printing, Photocopying Equip			
K07	Office Furnishings	\$1,273.99		
K11	Heavy Equip, Trucks, Spray Equip			
K12	Television Broadcasting Equipment			
KXX	OTHER			
KK	Programmatic Equipment - Summary:	<u>\$92,824.43</u>	<u>\$2,379.00</u>	<u>\$147,000.00</u>
L24	Motorized Vehicle Equip Rental			
L26	Printing / Copy Equip Rent/Lease			
L44	Vehicle Equipment Maint/Repair	\$35,076.17	\$18,000.00	\$25,000.00
L46	Print/Copy Equip Maint/Repair			
L51	Heavy Equipment Maint/Repair		\$10,000.00	\$10,000.00
L63	Program Equip Maint & Repair			
LXX	OTHER			
LL	Program Rentals /Heavy Equip Maint	<u>\$35,076.17</u>	<u>\$28,000.00</u>	<u>\$35,000.00</u>
N50	Facility Maint/Repair			
N52	Facility Maint & Repair Tools	\$7,452.51	\$5,000.00	\$5,000.00
N60	Lawn&Grounds Equipment Maint & Repair			
N61	Lawns & Grounds Equipment			
N64	Pesticides, Garden Tools&Supplies	\$221,175.35	\$200,000.00	\$200,000.00
N70	Cleaners/Janitors	\$5,126.16	\$5,500.00	\$5,500.00
N71	Exterminators/Pest Mgmt	\$52,416.00	\$82,320.00	\$100,000.00
N72	Hazardous Waste Removal Services			
N73	Waste Removal Serv Non-Hazard	\$5,252.69	\$5,600.00	\$5,700.00
NXX				
NN	Facility / Tools / Pesticide Summary:	<u>\$291,422.71</u>	<u>\$298,420.00</u>	<u>\$316,200.00</u>
U01	Telecommunication Serv - Data	\$914.57	\$1,000.00	\$1,000.00
U02	Tele Voice Services	\$3,127.27	\$3,500.00	\$3,500.00
U03	Software & IT Licenses	\$1,430.00	\$1,500.00	\$1,430.00
U05	Info Tech Professionals			
U06	Info Tech Cabling			
U07	Info Tech Equipment	\$4,321.66	\$1,000.00	\$2,000.00
U09	Information Technology (IT) Equipment Rental Or Lease			
U10	IT Equip. Maint. & Repair	\$9,430.32	\$11,000.00	\$10,000.00
UXX	OTHER			
UU	IT / Phone Costs - Summary:	<u>\$19,223.82</u>	<u>\$18,000.00</u>	<u>\$17,930.00</u>
	Total:	<u>\$2,150,089.50</u>	<u>\$2,206,459.00</u>	<u>\$2,400,426.00</u>
Projected Balance Forward:		\$202,821.68	\$216,561.68	\$91,839.68

SECTION II

FTE Tracker

Current FTE
Count: 11.8

Backfills: Position #
0

Total
Backfills:

New
Positions: Position Title
0

Total New
Positions:

Anticipated
Vacancies: Position #
0

Total
Anticipated
Vacancies:
0

Total FTE
Count: 11.8

FTE count (as of 9/21/24)