

To the Board of Trustees and our District Constituents,

For 95 years, the Coachella Valley Mosquito and Vector Control District (District) has protected Valley residents from insects that can transmit viruses and other disease-causing agents to humans (vectors). In 1928, the District was formed to control eye gnats and since then, our public health services have expanded to a comprehensive, science-based, Integrated Vector Management program defined by mosquito-borne disease surveillance, control, public education, and quality control.

The District's mission is to enhance the quality of life for our community by providing effective and environmentally sound vector control and vector-borne disease prevention services. With our mission in mind, and using our 2022 Strategic Plan as a guide, District staff and the Board Finance Committee worked collaboratively to develop this Fiscal Year (FY) 2023-24 budget. This budget supports the work of our dedicated and professional staff and drives management decisions over the course of the year to ensure our mosquito and vector control services are met while working towards our vision of a Valley free of vector-borne diseases.

Strategic Business Plan Priorities and FY 23-24

The highest priority for our 2022 Strategic Business Plan (SBP) is to plan and respond effectively to the growing problems caused by *Aedes aegypti* mosquitoes. Objective 1.1 directs staff to explore long-term solutions to the health and nuisance impacts of these mosquitoes. Additionally, in 2021, the Board of Trustees passed a resolution supporting the District's development of policies, procedures, and allocation of resources to ensure the judicious and safe assessment and potential implementation of sterile insect technique (SIT). While District staff develop and evaluate the use of SIT internally, it is also imperative that the public is appropriately educated and notified of the method. To do this, the staff is recommending a community research project focused on residents of some of our communities most vulnerable to mosquito-borne disease. The two-part study will garner extensive information using traditional approaches as well as partnering with academia with a goal of understating best practices in communicating District information and strategies to our Spanish-speaking and indigenous dialect communities of the eastern Coachella Valley. The request for this project is \$200,000.

Another priority for our strategic business plan is to increase efficiency in the delivery of our services to maximize staff time in the implementation of their essential duties. One full-time Purchasing Agent is proposed to reduce the administrative workload of Department staff and streamline the acquisition of resources. This position will also reduce the number of staff credit card transactions, thus reducing paperwork, and is a best practice in reducing the risk of the potential misuse of public funds. (Priorities SBP p.7/Finance Committee Discussion)

SBP Goal 4. Reliable, Cost-Effective Facilities, Equipment, and Technology That Meet Evolving Needs

The importance of technology and its evolution to meet the demands of Departmental needs and the safeguarding of the District IT assets is vitally important. Objective 4.2 and 4.3 of the SBP is to ensure District IT services can be quickly restored after an emergency or disaster (WP 4.2.1; SBP p. 12) and to increase the effectiveness of staff through the implementation of new tools, technology, and

equipment (OBJ 4.3, SBP p.12). To achieve Objective 4.3, Staff is proposing the development of a Strategic Information Technology Master Plan. This will be developed in collaboration with an IT Services consulting company that specializes in long-range planning for local government agencies. Staff has included in the proposed budget expenditure of \$40,000 for the development of this plan.

Another strategic goal regarding District technology is to evaluate and expand the District's Unmanned Aerial Vehicle or drone program. Staff has proposed an Internal Service Fund of over \$400,00 created for the *Drone Cost Center*. This cost center includes staff from Operations & 1.5 newly proposed Drone Pilot positions with salary and benefits. Based on internal discussions and with our colleagues within the Mosquito and Vector Control Association of California, to fully realize the potential of an agency Drone program, a full-time position devoted to piloting drones is a necessity. The second pilot position will be opened in early 2024 after a mid-year assessment of the progress of the drone program.

SBP Goal 6. Finance: Sustained and Transparent Finance

The District is determined to maintain its current strong fiscal management, controls, and reporting. In addition, it extends its financial planning horizon to ensure long-term stability, financial security, and taxpayer value to prevent the need for benefit rate shocks. Staff and the Board have in previous years made it a priority to pay down the District's CalPERS unfunded accrued liability (UAL) and because of that strategic effort for FY 2023-24, the District's UAL is **ZERO**. However, CalPERS investment returns ebb and flow and it is in the best interest of the District to set funds aside to pay down future pension UAL. To ensure this stability, staff is proposing annually pre-funding of \$200,000 in a Section 115 irrevocable trust such as Public Agency Retirement Services (PARS) or the California Employer's Pension Prefunding Trust (CEPPT). Funds invested can be drawn upon annually either to pay for UAL or normal costs.

District Staff is also proposing to enact the "golden handshake" provision of the District's contract with CalPERS. This is set to be a win-win for both retirement-eligible staff and the District. This provision provides two years of service credit for eligible District retirees, allowing our long-served, and loyal staff to take advantage of this valuable employee benefit and start their next life chapter while also reducing annual costs for the District in contributions for future retirees.

Budget Summary

The FY 2023-24 budget is split into Operating Expenses, Transfer to Capital, and Capital Expenditures. The total for FY 2023-24 is \$18.9 million.

	Budget 2022-23	Budget 2023-24	Budget Change	% Change
Operating Expenses	\$12,262,073	\$14,325,968	-\$459,773	16.8%
Transfer to Capital	\$2,216,016	\$2,014,158	-\$201,858	-9.1%
Total Operating Budget	\$14,478,089	\$16,340,126	\$1,862,037	12.9%
Capital Expenditures	\$900,051	\$2,554,901	\$1,654,850	183.9%
Total Budget	\$15,378,140	\$18,895,027	\$3,516,887	22.9%

Operating Budget:

The FY 2023-24 Operating budget shows an increase of \$2.1 million, or 16.8 % in expenses and transfer to capital compared to the previous year. Transfers to capital include a \$1 million contribution to Capital Reserves from the FY2022-23 budget surplus, to Capital Facility Replacement Fund for Boardroom and Administration offices renovation.

The organizational split of the Fiscal Year 2023-24 Operating Expenses, of \$16,340,126 are shown in the pie chart below:

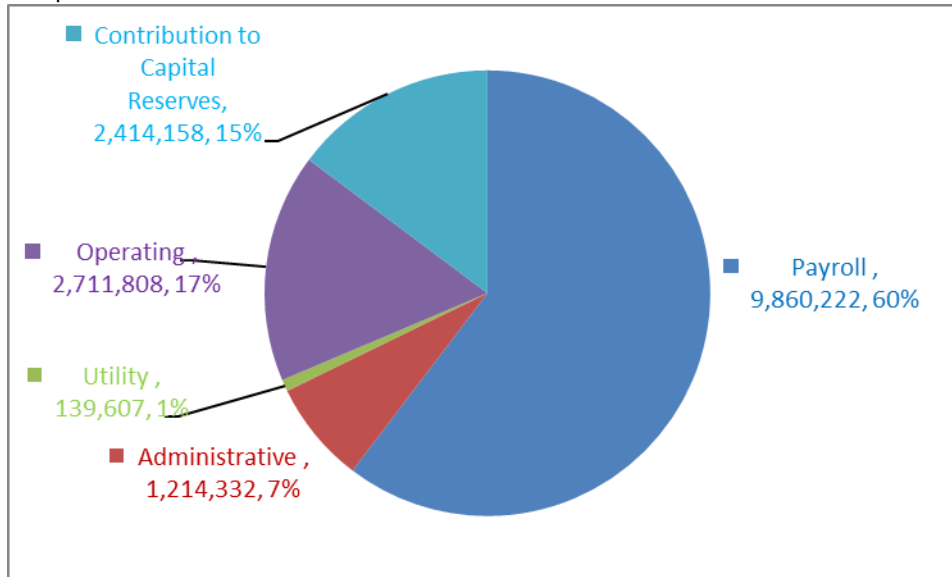


Figure 1 FY2023-24 Operating Budget Profile

Payroll expenses account for 60% of the total budget. For FY 2023-24 budget, the District full-time equivalent (FTE) staff is 73.3, an increase of 2.5 FTE. The total payroll budget compared with prior years sees an increase of 7.8% because of the additional positions of UAS Pilot (1.5 FTE) and Purchasing Clerk (1 FTE).

- Operating expenses account for 17% of the total budget, an increase of 33% which includes the allocation of \$200,000 for Community Research.
- Administrative expenses account for 7% of the total budget, an increase of 27% over the previous year's budget due to the increase in premiums for Workers' Compensation, Property, and Liability insurance.
- Utility expenses account for 1% of the total budget, an increase of 12.7% over the previous year's budget due to utility charges increasing.

Contributions to capital reserves account for 15% of the total budget. These expenses ensure the District is in a strong long-term financial position with regard to facility and equipment, preventative maintenance, and replacement as well as funding capital projects. This proactive planning and

reserves ensure the continuity of services required to protect Valley residents and visitors from vectors and the pathogens they can transmit.

Capital Expenditure Budget:

The details of the Fiscal Year 2023-24 Capital expenditures of \$2,554,901 are shown in the pie chart below:

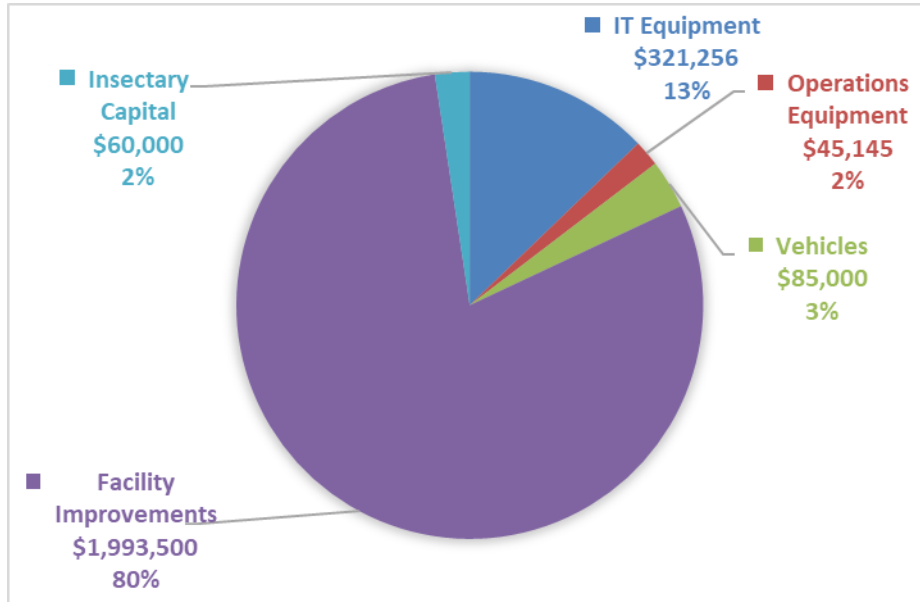


Figure 2 FY23-24 Capital Expense Profile

The planned expenditures on Capital improvement projects have increased by \$1,654,850 as compared with FY 2022-23 budget. Capital Improvements include \$360,401 for capital equipment replacement, \$138,00 for two Unmanned Aerial System (UAS) Application Drone and Equipment, backup solution, replacement network server, laptops and tablets, EV Utility Workhorse, website redesign; \$2,078,500 for facility maintenance and improvements, including remodel work in Administration and Board room, replacement of solar panels and some HVAC mechanical maintenance; and \$60,000 for equipment maintenance and new insectary feasibility study used for Sterile Mosquito Technique. More information on the planned expenditure can be found in the capital budget section.

Overall Source of Funds

	Budget 2022-23	Budget 2023-24	Budget Change	% Change
Operating				
General Revenue	\$11,220,878	\$13,007,985	\$630,924	12.9%
Benefit Assessment	2,299,810	2,370,094	70,284	3.1%
Funding from/ (to) Reserves	(358,564)	1,102,790	1,861,354	-519.1%
Total Budget	\$13,162,124	\$16,480,869	\$3,718,745	28.3%

General Revenue: ad-valorem property taxes, Thermal facility rental fees, reimbursement for mosquito sample virus testing for the County of Riverside Public Health, and investment interest income.

- Benefit Assessment Revenue: remains at \$14.39 per single-family resident.
- Full details of the Operating revenue sources are shown in the pie chart below.

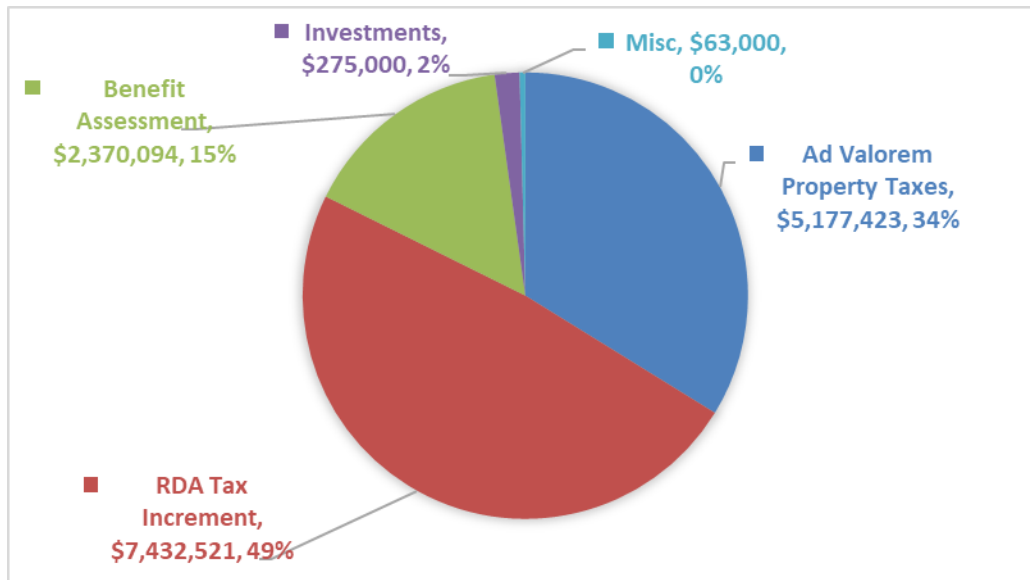


Figure 3 FY2023-24 Revenue

Funding from/ (to) Reserves for FY 2023-24 is forecast a transfer of \$1,102,790, from the reserves to fund the capital budget. Tax Increment Revenue in FY 22-23 rose approximately 13% over the prior year actual because of changes to State residual amount calculations following the Chula Vista v Sandoval decision and the increase in property valuations.

Short-term and long-term issues impacting the budget

CALPERS / STRATEGIC Plan

Working Capital: The District maintains a minimum working capital reserve for Operations equal to \$6,900,000. These funds are set aside because the District receives most of its funding from property taxes and the benefit assessment collected by the County of Riverside. These funds do not reach the District until January, six months into the fiscal year. Figure 4 shows the estimated impact on monthly cash flow based on the budgeted revenue and expenses for FY 2023-24.

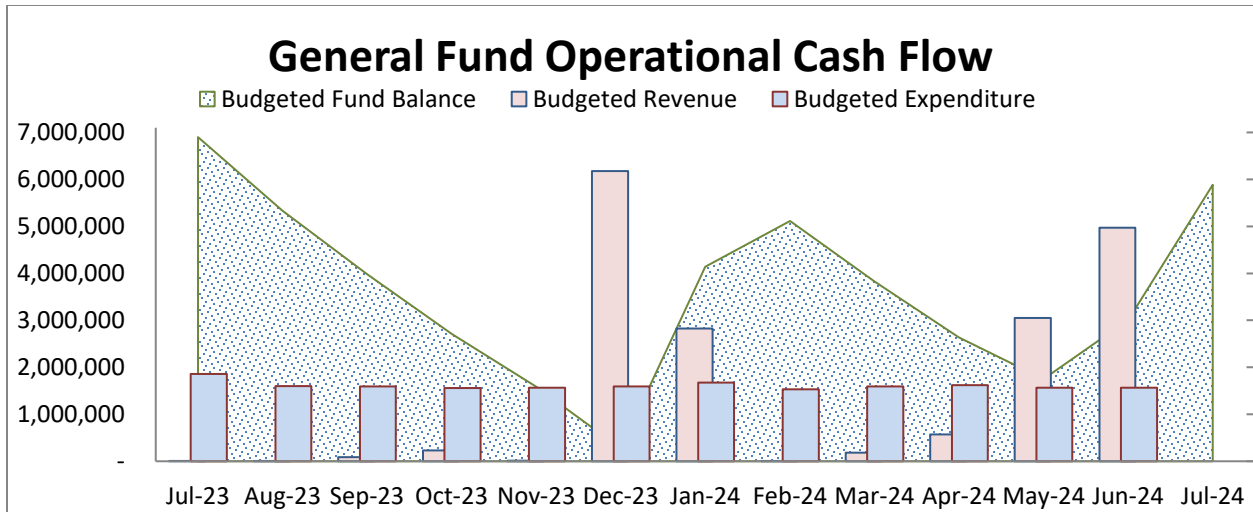


Figure 4 Working Capital

Historically, the point at which the revenue versus expense deficit is at its greatest is the end of November. Based on budget estimates for FY 2023-24, November year-to-date expenses will exceed year-to-date November revenue by almost \$6.7 million. Holding \$6.8 million set aside as working capital will fund this deficit. The deficit will then be reduced following the first installment of property tax receipts in December.

Invasive Species: The yellow fever mosquito, *Aedes aegypti*, continues to gain a larger footprint across the state of California. The breeding habits of this mosquito make it a challenge for mosquito control agencies to control. Because of this mosquito, the District has increased its service by hiring additional staff to assist with invasive *Aedes aegypti* control and education to communities. Changing the behaviors of Valley residents and empowering residents through education to reduce mosquito breeding sites on their property and in their neighborhood is a long-term solution to ridding this mosquito from our communities. Other strategies such as sterile mosquito technique are currently being evaluated as a potential long-term control measures over the next 5 years.

Emergency Reserve for Public Health Emergency: Viruses that our Valley mosquitoes do and can possibly transmit requires that the District set aside a reserve of funds to quickly respond to an outbreak of mosquito-borne disease. Science-based strategies to stop an outbreak typically require wide-area control measures. These types of wide-scale operations, primarily conducted by air, can quickly deplete millions of dollars in reserves in a matter of weeks to control adult mosquitoes and interrupt disease transmission to humans. The estimated cost of the response to public health vector-borne disease outbreak scenarios in the Coachella Valley is \$5,162,230. Beginning balance July 1, 2023, is estimated to be \$4,907,055 or 95% funded.

Facility and Operations Equipment: For funding of ongoing facility maintenance, operations equipment, and vehicle replacement, the District uses a third-party firm to conduct a reserve study analysis and annual update. Currently, the funding level for the facility and vehicle equipment replacement is around 70% funded, which is a very solid financial position for these capital funds. Beginning balance July 1 2023 it is estimated to be \$4,273,679. Ending balance June 30, 2024, is estimated to be \$3,519,578.

Capital Project SIT Insectary Construction Fund: For funding of capital project insectary. For FY 2023-24 fund transfer from Operating Budget of \$700,000. Beginning balance July 1 2023 is estimated to be \$846,703. Ending balance June 30, 2024, is estimated to be \$1,486,703.

CalPERS Pension and Other Post-Employment Benefit (OPEB) Liabilities: In FY 2021-22 Budget, to control the continual escalating pension costs to the District's CalPERS plan, a one-time lump sum payment of \$1,000,000 on top of the annual payment towards the District's CalPERS unfunded liability was approved by the Board of Trustees. In addition, the District amortization period for the 2020 losses was shortened from 20 years to 5 years saving an estimated interest payment of \$569,896. For FY 2023-24 the annual unfunded accrued liability (UAL) payment was reduced from \$190,024 to zero. For FY 2023-24, the District is proposing to pre-fund \$200,000 annually in an irrevocable trust such as CalPERS or PARS.

The District provides healthcare through CalPERS PEHMCA offering retiree medical coverage pursuant to government code 22893. According to the latest actuarial valuation, the value of the accumulated liability for the fiscal year ending June 30, 2023, is \$5,263,525 (total OPEB liability). The District sets aside funds to cover retiree health liabilities in the California Employers Retiree Benefit Trust (CERBT) Fund, a qualifying trust, the Fiduciary Net Position of the District funds held in CERBT is \$4,380,909 leaving a Net OPEB Liability of \$882,616 with a funding ratio of 83 %. As of March 2023, the District's total assets in CERBT are \$4,543,113, contributions are \$3,216,291 earnings are \$1,302,574 annualized rate of return is 5.59%. The District annually prefunds \$312,420 which is the last GASB 45 annual required contribution before GASB 75 took its place.

Conclusion

The risk from vectors and vector-borne diseases continues to expand and create new challenges for public health in California. District Staff and resources remain poised to proactively meet those challenges. This comprehensive budget reflects a unified and fiscally sound effort by the Board and staff to provide the necessary resources for the District's Integrated Vector Management Program aimed to prevent and reduce vector and vector-borne disease while enhancing the quality of life in an environmentally conscientious manner.

I would like to give special thanks to the District's Finance Committee comprised of Board Treasurer Clive Weightman, Trustee Bito Larson, and Trustee Doug Walker. Their dedication, guidance, and critique were valuable contributions to the development of the budget document. I would also like to thank David l'Anson, District Administrative Finance Manager, for facilitating the six-month budget development process with our Finance Committee and the Management and Supervisory Team who thoughtfully worked through their departmental needs for the coming fiscal year to provide the community our best service. Once again it has been a rewarding collaborative process working with all those involved to deliver to you this year's balanced 2023-24 fiscal budget.

Respectfully submitted,

Jeremy Wittie, M.S.
General Manager

REVENUE HIGHLIGHTS

- The Benefit Assessment rate remains at \$14.39 per Single Family Equivalent with a current estimate of total revenue being \$2,370,094.
- Property tax revenue to increase by 5%
- Property tax increment revenue to increase by 5%

EXPENDITURE HIGHLIGHTS

- Full-time equivalents (FTE), increases from 70.8 to 73.3 FTE
- **Purchasing Clerk** and two **UAS Pilot** positions. The Purchasing Clerk and one UAS Pilot positions are budgeted to start in July 2023 and the second UAS Pilot position in January 2024.
- Cost of living adjustment of 3 % for all employees.
- CalPERS Employer Rate increased from 9.12% to 10.66 % (Classic members).
- CalPERS unfunded accrued liability (UAL) reduced from \$190,024 to zero/ Prefunding \$200,000 to California Employers' Pension Prefunding Trust (CEPPT) Fund
- \$40,000 allocated for IT Strategic Plan
- \$200,000 Research - East Coachella Valley community public health outreach research project partnering with academia the goal of understating best practices in communicating District information and strategies to our Spanish-speaking and indigenous dialect communities

CAPITAL RESERVES FORECAST

The total beginning Capital Fund balance for July 1, 2023, is estimated to be \$17,529,857, and the ending balance on June 30, 2024, is estimated to be \$16,427,066.

- **General Reserve** beginning balance \$12,260,801, \$1million transfer to Capital Facility Replacement Fund. Ending balance is **\$11,238,712**.
- **Thermal Facility Remediation Fund Reserve** beginning balance of \$148,674, fund transfer of \$67,000 and revenue of \$16,400, budget expenses of \$50,000. Ending balance **\$182,074**.
- **Capital Equipment Replacement Fund Reserve** beginning balance \$946,191, interest and fund transfer of \$214,222 minus planned equipment purchases of \$366,401. Ending balance is **\$794,102**.
- **Capital Facility Replacement Fund Reserve** beginning balance \$3,327,488 interest and fund transfer of \$1,476,578 minus facility capital improvement expenses of \$2,078,500. Ending balance is **\$2,725,566**.
- **Capital Project Sterile Mosquito Insectary Fund Reserve** beginning balance \$846,703, \$700,000 fund transfer from Operating Budget minus expenses of \$60,000. Ending balance **\$1,486,703**.

<u>Capital Reserves Forecast</u>	Beginning Balance July 1, 2023	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2024
GENERAL FUND					
Committed Reserves: <i>Public Health Emergency</i>	4,907,055				4,907,055
Assigned Reserves: <i>Operations</i>	6,900,000	15,318,037	(2,414,158) ⁽¹⁾	(13,925,968)	5,877,910
<i>Future Healthcare Liabilities (Net OPEB Liability)</i>	453,746				453,746
<i>Unassigned</i>	0				
Total	12,260,801	15,318,037	(2,014,158)	(13,925,968)	11,238,712
THERMAL FACILITY REMEDIATION FUND RESERVE					
Assigned Reserves: <i>Thermal Facility Remediation Fund</i>	148,674	16,400	67,000 ⁽¹⁾	(50,000)	182,074
Total	148,674	16,400	67,000	(50,000)	182,074
CAPITAL EQUIPMENT REPLACEMENT FUND					
Assigned Reserves: <i>Equipment</i>	946,191	18,924	195,298 ⁽¹⁾	(366,401)	794,012
Total	946,191	18,924	195,298	(366,401)	794,012
CAPITAL FACILITY REPLACEMENT FUND					
Assigned Reserves: <i>Facility & Vehicle Replacement</i>	3,327,488	24,718	1,451,860 ⁽¹⁾	(2,078,500)	2,725,566
Total	3,327,488	24,718	1,451,860	(2,078,500)	2,725,566
CAPITAL PROJECT SIT INSECTARY CONSTRUCTION FUND					
Assigned Reserves: <i>Capital Project Sterile Mosquito Insectary Construction</i>	846,703	0	700,000 ⁽¹⁾	(60,000)	1,486,703
Total	846,703	0	700,000	(60,000)	1,086,703
Total Fund Balance	17,529,857	15,378,079	0	(16,480,869)	16,427,066
⁽¹⁾ Transfer to/from Operating Budget					

OPERATING BUDGET REVENUE

The total operating revenue for FY 2023-24 is forecast to increase to \$15,318,037 which is 5.0% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2023, of \$14,556,227.

REVENUE	ADOPTED BUDGET 2022-2023	ESTIMATED ACTUAL 6/30/2023	% DIFFERENCE	PROPOSED BUDGET 2023-2024	% DIFFERENCE
PROPERTY TAXES CURRENT	11,029,612	11,964,885	8.5%	12,553,653	5%
PROPERTY TAXES PRIOR	62,165	55,248	-11.1%	56,290	1.9%
INTEREST INCOME	42,000	110,000	161.9%	275,000	60.0%
MISCELLANEOUS	63,000	56,000	-11.1%	63,000	11.1%
BENEFIT ASSESSMENT	2,281,311	2,370,094	3.9%	2,370,094	0.0%
TOTAL	\$13,478,088	\$14,556,227	8.0%	\$15,318,037	5.0%

REVENUE ASSUMPTION

- Benefit Assessment rates per Single Family Equivalent (SFE) remains at \$14.39 per SFE estimated revenue of \$2,370,094
- Property Tax Current to increase by 5% in line with Assessors Valuation.

Interest revenue increased to \$275,000. Miscellaneous revenue includes a \$16,000 estimated Cal Card rebate, \$35,000 for USDA refund for expenses, and \$12,000 for reimbursement for testing other mosquito & vector control districts' mosquito samples for WNV or SLE.

OPERATING BUDGET EXPENDITURE

Total Operating budget expenditure for FY2023-24 is forecast to be \$16,340,127, a 13.5% increase over the estimated actual for FYE June 30, 2023.

EXPENDITURE	ADOPTED BUDGET 2022-2023	ESTIMATED ACTUAL 6/30/2023	% DIFFERENCE	PROPOSED BUDGET 2023-2024	% DIFFERENCE
PAYROLL	9,100,580	9,092,680	-0.1%	9,860,222	7.8%
ADMINISTRATIVE	932,243	886,964	-4.9%	1,214,332	27.0%
UTILITY	116,207	121,824	4.8%	139,607	12.7%
OPERATING	2,113,043	1,817,459	-14.0%	2,711,808	33.0%
CONTRIBUTION TO CAPITAL RESERVES	2,216,016	2,216,016	0.0%	2,414,158	8.2%
TOTAL EXPENSES & TRANSFERS	\$14,478,089	\$14,134,943	-2.4%	\$16,340,127	13.5%

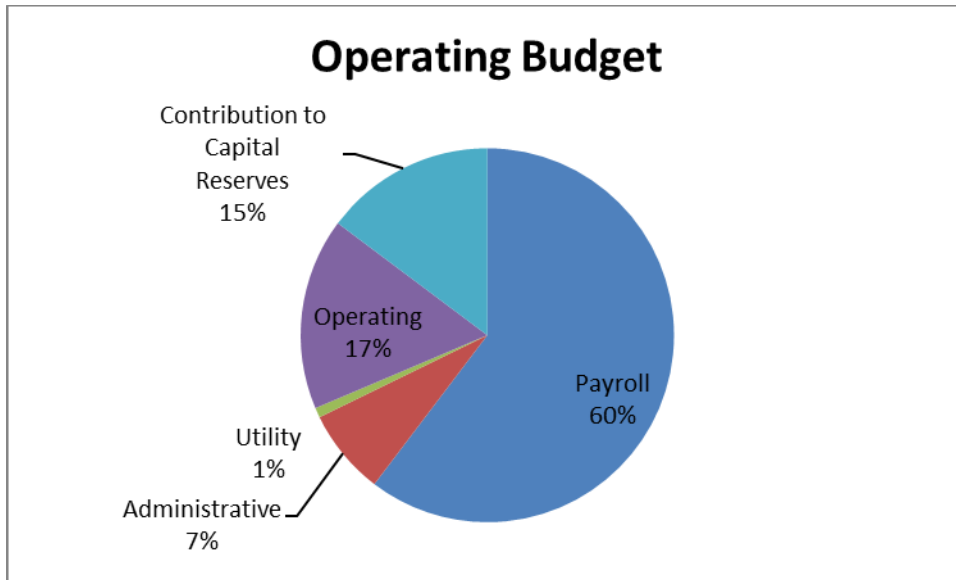


Figure 1 Operating Budget

Expenditures are broken down into Payroll, Administrative, Utility, Operating, and Contribution to Capital Reserves. Payroll costs, which account for 60% of the budget, are projected to increase by 7.8% over the estimated actual for FYE June 30, 2023.

The 2023-24 Operating expenses which are 17 % of the total budget, are forecast to be 33% more than the latest estimate for 2022-23. The main reasons are inflationary impacts on fuel and pesticide budgets.

Administrative expenses are projected to increase by 27%, increases include \$40,000 of funds allocated for an IT Strategic Plan vendor, a 26% increase in workers' compensation, and a 31% increase in property and liability insurance. Contribution to Capital Reserves increase by 8.2%, it includes a one-off Contribution to Capital Reserves of \$1million from FY 22-23 budget surplus.

EXPENDITURE ASSUMPTIONS

Payroll

The District employs sixty-nine and a half full-time equivalents (FTE), increased with seasonal (part-time) staff beginning early summer 3.8 FTE, totaling 73.3 full-time equivalents (FTE). This is an increase of 2.5 FTE compared to the prior year.

Full-Time Equivalent Fiscal Year Comparison

Department	Adopted FY2022-23		Proposed FY2023-24	
	Full Time FTEs	Part Time FTEs	Full Time FTEs	Part Time FTEs
Administration	2.0	0.0	2.0	0.0
Finance	4.0	0.0	5.0	0.0
Human Resources	3.0	0.0	3.0	0.0
Information Systems	3.0	0.0	3.0	0.0
Public Outreach	5.0	0.0	5.0	0.0
Fleet Maintenance	2.0	0.0	2.0	0.0
Buildings & Grounds Maintenance	2.0	0.0	2.0	0.0
Surveillance & Quality Control	11.0	0.4	11.0	0.4
Unmanned Aerial Applications	0.0	0.0	2.6	0.0
Control Operations	35.0	3.4	33.9	3.4
Total	67.0	3.8	70.8	3.8

- Cost of living adjustment of 3 % for all employees per MOU
- CalPERS Employer Rate increase from 9.12% to 10.66 % (Classic members).
- CalPERS unfunded accrued liability (UAL) reduced from \$190,024 to zero
- Prefunding \$200,000 to Section 115 irrevocable trust

Unmanned Aerial Application

Position Added

- UAS Pilot. This will increase staffing by 1.5 FTE. The plan is to recruit one position in July and the second position in January pending a successful mid-year program progress review.

Finance Department

Position Added

- Purchasing Clerk, this will increase staffing by 1 FTE.

Administrative Expenses

- Workers' compensation insurance & Liability insurance increased by 15% and retrospective adjustment reduced increasing overall insurance by \$80,000
- \$40,000 allocated for IT Strategic Master Plan consultant

Utility Expenses

- Expenses are forecast to increase 12.7% over the estimated actual for June 30, 2023.

Operating Expenses

- Motor fuel is increased from FY2022-23 budget to \$160,500.
- Cloud Computing Services increased to \$135,260 from \$104,499
- Control Budget is increased chemical control has increased by about \$130,000 due to inflation
- Contingency Expense of \$110,000. This amount is less than 10 % of the Operating Expenses minus the Research Budget. This expense is built into the budget in case there is a need to buy more equipment, chemicals, or aerial services.
- Research budget increased by \$200,000 for East Coachella Valley community outreach research project

CAPITAL BUDGET – SUMMARY

The **Thermal Facility Remediation Fund Reserve** includes rental revenue of \$15,000 and a fund transfer from the General Fund of \$67,000. Expenses include \$50,000 allocated for a grant writer for a possible remediation grant.

Figure 2 Thermal Facility Remediation Fund Reserve Capital Budget

Coachella Valley Mosquito and Vector Control District THERMAL FACILITY REMEDIATION FUND RESERVE				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	148,674	129,139	144,774	90,905
REVENUE				
Misc Revenue				-
Income from Lease	15,000	15,000	15,000	15,000
Interest	1,400	400	1,400	369
Transfer From General Operatir	67,000	39,655	39,655	38,500
TOTAL REVENUE	83,400	55,055	53,900	53,869
EXPENSES				
6095 Professional Fees	50,000			
7300 Maintenance	-	-	50,000	-
8415 Capital				
TOTAL EXPENSES	50,000	-	50,000	-
Total Revenue Less Expense	33,400	55,055	3,900	53,869
Ending Fund Balance	182,074	184,194	148,674	144,774

Capital Equipment Replacement Fund Reserve Budget expenses total \$360,401. This is funded from an annual transfer of \$195,298 based on the funding schedule shown in the Capital Equipment Replacement Fund Reserve Budget. Capital expenditure includes two drones for applying pesticides, server replacements, backup solutions, and EV Workhorse.

Figure 3 Capital Equipment Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL EQUIPMENT REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	946,191	620,254	789,009	891,116
REVENUE				
Transfer from General Fund				
Interest	18,924	2,481	2,481	-
Sale of Assets	-	-		
Transfers From Operating Budget	195,298	286,361	286,361	47,506
TOTAL REVENUE	214,222	288,842	288,842	47,506
EXPENSES				
8415 Capital Outlay - IT	321,256	152,832	101,285	127,837
8415 Capital Outlay - Fleet Equipment				14,064
8415 Capital Outlay - Facilities				-
8415 Capital Outlay - Operations	45,145	67,719	30,374	
8415 Capital Outlay - Lab Equipment				7,713
TOTAL EXPENSES	366,401	220,551	131,659	149,614
Total Revenue Less Expense	(152,179)	68,291	157,183	(102,108)
Ending Fund Balance	794,012	688,545	946,191	789,009

FY2023-24 Capital Facility Replacement Fund Reserve Budget includes capital expenses for areas, General Common Area, Building Interiors, Building Exteriors, and Mechanical totaling \$2,078,500. This is funded from a transfer of \$451,860 based on the funding schedule shown in the Capital Replacement Fund Reserve Budget plus \$1,000,000 from the FY22-23 budget surplus. Projects include solar panel replacement, Board room and Administration office modernization, an electric vehicle Transit van for Public Outreach, and ongoing repair and maintenance projects throughout the facility.

Figure 4 - Capital Facility Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL FACILITY REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	3,327,488	2,681,960	2,734,110	2,602,368
REVENUE				
Transfer from Vehicle Fund	-	-		
Interest	24,718	24,718	41,012	
Transfers From Operating Budget	1,451,860	890,000	890,000	395,294
Sale of Assets			-	
Misc.			98,054	
TOTAL REVENUE	1,476,578	914,718	1,029,065	395,294
CAPITAL EXPENSES				
6095 Professional Services	200,000		118,300	27,528
7300 Repair & Maintenance	89,000	64,500	151,278	99,184
7310 Maintenance & calibration	12,500	12,500	-	5,354
7675 Contract Services	-	54,000	12,072	
8415 Capital Outlay	1,725,000	256,500	154,037	131,486
8487 Furniture & Equipment	52,000	52,000		
TOTAL EXPENSES	2,078,500	439,500	435,687	263,552
Total Revenue Less Expense	(601,922)	475,218	593,378	131,742
Ending Fund Balance	2,725,566	3,157,178	3,327,488	2,734,110

FY2023-24 Capital Project Sterile Mosquito Insectary Fund Reserve Budget includes \$60,000 budget for equipment maintenance and feasibility study for laboratory expansion to add new insectary for the Sterile Insect Technique (SIT). This is funded from a transfer of \$700,000 from the Operating Budget.

Figure 5 SIT Capital Project Fund

Coachella Valley Mosquito and Vector Control District SIT CAPITAL PROJECT FUND BUDGET				
	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	846,703	-	-	-
REVENUE				
Transfer from General Fund		500,000	500,000	
Interest				
Transfers From Operating Budget	700,000	500,000	500,000	
Sale of Assets				
TOTAL REVENUE	700,000	1,000,000	1,000,000	
CAPITAL EXPENSES				
6095 Professional Services	40,000	40,000		
7300 Maintenance	20,000			
8415 Capital Expenditure		200,000	153,297	
TOTAL EXPENSES	60,000	240,000	153,297	
Total Revenue Less Expense	640,000	760,000	846,703	
Ending Fund Balance	1,486,703	760,000	846,703	-

**Coachella Valley Mosquito and Vector Control District
GENERAL OPERATING BUDGET**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Spendable Fund Balance	12,260,801	11,939,817	11,839,517	11,485,971
REVENUES				
Property Taxes Current	12,553,653	11,011,113	11,964,885	10,873,842
Property Taxes Prior	56,290	62,165	55,248	69,700
Interest Income	275,000	42,000	110,000	(8,624)
Miscellaneous Revenue	63,000	63,000	56,000	39,446
Benefit Assessment Income	2,370,094	2,299,810	2,370,094	2,340,732
TOTAL REVENUES	15,318,037	13,478,089	14,556,227	13,315,096
EXPENSES				
Payroll Expense				
5101 Payroll - Full Time	6,374,624	5,910,271	5,910,271	5,528,544
5102 Payroll - Seasonal	142,020	142,020	142,020	222,466
5103 Temporary Services	14,900	6,900	-	-
5105 Overtime Expenses	30,120	34,120	33,120	5,608
5150 CalPERS Employer Payment of Unfunded Liabil	200,000	190,024	190,024	1,350,948
5150 CalPERS State Retirement Expense	677,051	562,832	562,832	524,624
5155 Social Security Expense	390,377	360,143	360,143	356,268
5165 Medicare Expense	91,298	84,227	84,227	84,487
5170 Cafeteria Plan Expense	1,332,665	1,263,700	1,263,700	1,105,382
5172 Retiree Healthcare	439,420	392,420	392,420	385,346
5180 Deferred Compensation	133,945	121,857	121,857	119,457
5195 Unemployment Insurance	33,801	32,065	32,065	33,274
Total Payroll Expense	9,860,222	9,100,580	9,092,680	9,716,404
Administrative Expense				
5250 Tuition Reimbursement	20,000	20,000	12,000	9,074
5300 Employee Incentive	16,500	15,500	14,000	8,010
5301 Employee Support	-	-	-	1,172
5302 Wellness	5,600	5,600	1,000	5,265
5305 Employee Assistance Program	3,200	4,000	3,800	3,461
6000 Property & Liability Insurance	333,895	213,570	254,050	210,000
Retrospective Adjustment	(15,000)	(20,000)	(13,602)	(22,043)
Sub Total	318,895			
6001 Workers' Compensation Insurance	303,447	281,753	240,855	256,139
Retrospective Adjustment	(50,000)	(75,000)	(52,966)	(143,962)
Sub Total	253,447			
6050 Dues & Memberships	46,903	36,754	34,011	41,365
State Certified Technician Fees	4,983	6,741	4,000	
6060 Public Outreach Materials	27,950	27,360	20,000	6,947
6065 Recruitment/Advertising	10,000	7,500	6,158	4,925
6070 Office Supplies	19,385	21,121	16,121	10,530
6075 Postage	6,100	5,750	3,000	4,856
6080 Computer & Network Systems	13,399	8,199	3,000	8,115
6085 Bank Service Charges	500	250	250	246
6090 Local Agency Formation Commission	3,500	2,400	2,541	2,243
6095 Professional Fees				
Finance	50,700	41,300	40,000	42,478
Information Systems	40,000	-	-	-
Administration	-	-	6,500	45,047
Public Outreach	1,800	3,800	475	63,772
Laboratory	-	-	4,785	19,615

**Coachella Valley Mosquito and Vector Control District
GENERAL OPERATING BUDGET**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
6100 Attorney Fees - General Counsel	85,800	68,000	68,000	72,127
6100 Attorney Fees - Labor Relations	-	-	-	-
6100 Attorney Fees - Personnel	-	-	-	902
6105 Legal Services - Abatement	1,000	1,000		
6106 HR Risk Management	5,210	4,500	7,819	1,500
6110 Conference Expense				
MVCAC Committee Assignments	16,200	13,400	6,933	5,592
Annual Conference Expense	25,200	21,735	15,034	17,220
Trustee Travel	19,200	19,200	3,000	
6115 Trustee In-Lieu Expense	13,200	13,200	13,200	13,200
6120 Trustee Support Expense	7,600	7,600	4,000	1,161
6200 Meetings Expense	26,060	7,010	5,000	2,998
6210 Promotion & Education	33,000	28,000	27,000	5,002
6220 Public Outreach Advertising	56,000	56,000	56,000	43,209
6500 Benefit Assessment Expense	83,000	86,000	81,000	78,666
Total Administrative Expense	1,214,332	932,243	886,964	818,832
Utility Expense				
6400 Utilities	137,783	114,383	120,000	130,693
6410 Telecommunications	1,824	1,824	1,824	2,027
Total Utility Expense	139,607	116,207	121,824	132,720
Operating Expense				
7000 Uniform Expense	60,025	54,985	48,191	48,980
7050 Safety Expense	36,520	32,170	26,268	35,124
7100 Physician Fees	7,000	5,000	3,982	3,755
7150 IT Communications	70,780	56,500	50,456	51,614
7200 Maintenance Supplies	3,000	3,000	3,293	3,037
7300 Building & Grounds Maintenance	47,000	42,000	50,422	57,788
7310 Calibration & Certification of Equipment	6,800	6,170	6,500	5601
7350 Permits, Licenses & Fees	8,522	6,427	9,141	7,959
7360 Software Licensing	33,512	31,335	22,305	21327
7400 Vehicle Maintenance & Repair	56,664	44,720	46,000	40,949
7420 Offsite Vehicle Maintenance & Repair	19,416	16,882	17,000	11,289
7450 Equipment Parts & Supplies	30,130	26,940	25,000	21,090
7500 Small Tools Expense	4,700	4,700	4,200	3,465
7550 Lab Operating Supplies	61,850	35,720	32,000	20,695
7570 Green Pool Surveillance	30,000	6,000	6,000	2,400
7575 Surveillance	128,810	72,510	80,000	70,429
7600 Staff Training				
State Required CEU	2,800	1,300	2,155	1152
Professional Development	115,350	84,400	50,872	51,392
7650 Equipment Rentals	1,500	1,000	700	297
7675 Contract Services				
Administration	12,000	12,000	12,000	9,820
Information Systems	21,457	45,081	15,000	10,101
Public Outreach	2,400	2,400	1,196	-
Fleet	20,076	21,446	17,000	15,232
Facilities	78,400	76,400	73,000	92,842
Operations	5,000	5,500	2,317	3,501
Abatement	2,000	2,000		-
7680 Cloud Computing Services	135,260	104,499	108,000	97,739

**Coachella Valley Mosquito and Vector Control District
GENERAL OPERATING BUDGET**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
7700 Motor Fuel & Oils	160,500	130,300	120,000	117,624
7750 Ops Operating Supplies	9,000	14,600	9,358	11,579
7800 Control	-	-		
Chemical Control	687,016	558,116	530,000	512,123
Physical Control	17,000	15,500	-	
Biological Control	-			
7850 Aerial Applications	-	-		
Rural	131,600	135,000	147,675	154,021
Urban	120,000	96,000	34,200	73,601
7860 Unmanned Aircraft Applications	20,000	40,000	30,000	26,318
8415 Operating Equipment	75,720	62,442	60,000	31,548
8510 Research Projects	380,000	150,000	150,000	185,734
9000 Contingency Expense	110,000	110,000	23,228	-
Total Operating Expense	2,711,808	2,113,043	1,817,459	1,812,293
TOTAL EXPENSES	13,925,968	12,262,073	11,918,927	12,480,249
Contribution to Capital Reserves				
8900 Thermal Remediation Reserve	67,000	39,655	39,655	38,500
8900 Capital Facility Replacement Reserve	1,451,860	890,000	890,000	395,294
8900 Capital Project - SIT Insectory	700,000	1,000,000	1,000,000	
8900 Capital Equipment Replacement Reserve	195,298	286,361	286,361	47,506
Total Contribution to Capital Reserves	2,414,158	2,216,016	2,216,016	481,300
TOTAL EXPENSES & TRANSFERS	16,340,126	14,478,089	14,134,943	12,961,549
Operating Revenue Less Expenses, Transfers & Contin	(1,022,090)	(1,000,000)	421,284	353,547
TOTAL GENERAL FUND EXPENSES	16,340,126	14,478,089	14,134,943	12,961,549
Ending Spendable Fund Balance	11,238,712	10,939,817	12,260,801	11,839,517

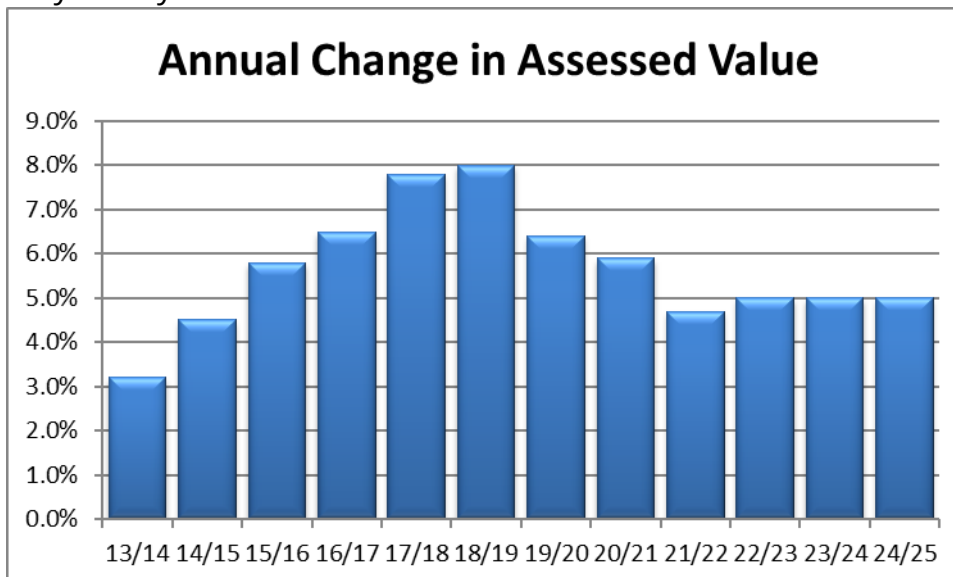
BUDGET 2023-24

REVENUE

The fiscal year runs from July 1, 2023, to June 30, 2024. The District receives revenues from property taxes and a special benefit assessment that are collected by the County of Riverside through homeowner property tax bills. These monies are assessed and collected each fiscal year according to the following property tax calendar:

Lien Date:	January 1
Levy Date:	July 1
Due Date:	November 1 – 1 st Installment February 1 – 2 nd Installment
Delinquent Date:	December 10 – 1 st Installment April 10 – 2 nd Installment

The District's three main sources of revenue are property taxes, redevelopment agency tax increment and the special benefit assessment. Revenue from property taxes is deposited directly to the County of Riverside Investment Pool until required, while the Benefit Assessment income is paid directly to the District. The Redevelopment Dissolution Act (ABX1 26) now sees tax increment income being distributed from the County rather than directly from redevelopment agencies. The main receipts of property tax and benefit assessment are distributed by the County of Riverside in January and May each year.



The amount of revenue the District receives is based on the assessed value of properties within the District's boundaries. For FY2023-24, the Riverside

County Assessor's Office is forecasting an increase of over 5% increase in assessed valuation which will result in increasing property tax and tax increment receipts.

REVENUE ASSUMPTIONS

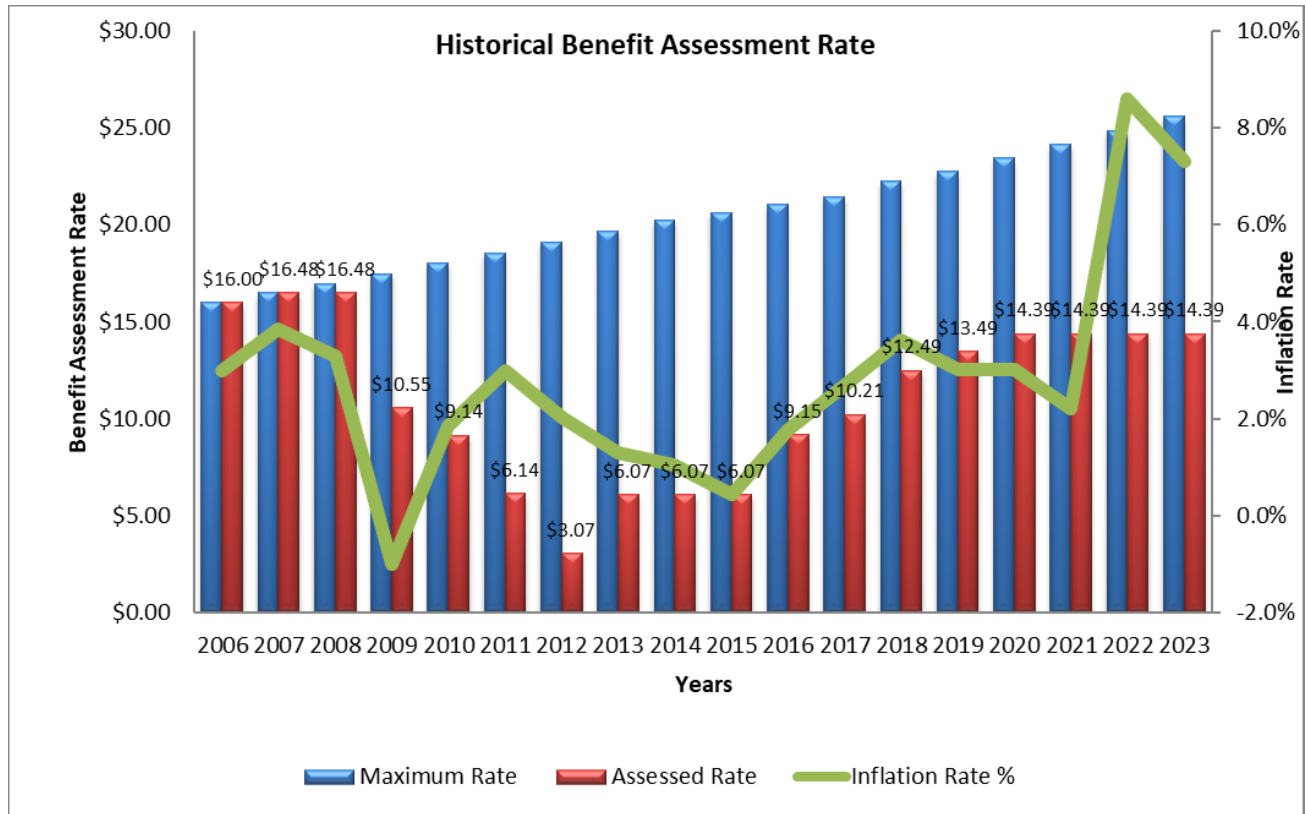
- **CURRENT PROPERTY TAX TO RISE BY 5 PERCENT BASED ON ASSESSOR'S OFFICE**
- **BENEFIT ASSESSMENT RATES PER SINGLE FAMILY EQUIVALENT (SFE) IS REMAINS AT \$14.39 PER SFE**
- **CURRENT PROPERTY TAX INCREMENT TO RISE BY 5 PERCENT**

SOURCES OF REVENUE

Property Tax - Current Secured: The ad valorem property tax income is the largest source of revenue for the District. According to Riverside County Assessor's Office in FY2023-24 property taxes are forecast to increase by 5 percent over FY2022-23 totals.

Redevelopment Tax Increment: For FY2023-24 RDA tax increment is estimated to increase by 5 percent over FY2022-23 totals. Tax Increment increased by \$600,000 over the budget amount because of the revised methodology for calculating residual allocations.

Benefit Assessment: The District benefit assessment income was approved on July 26, 2005, and reflected in Board Resolution No. 2005-04. At that time it was granted a maximum assessment rate of \$16 per single family home, increased each subsequent year by the Consumer Price Index-U for the Los Angeles-Riverside-Orange County area as of December of each succeeding year (the "CPI"), with a maximum annual adjustment not to exceed 3%. Should the annual CPI change exceed 3%, any percentage change in excess of 3% can be cumulatively reserved and can be added to the annual change in the CPI for years in which the CPI change is less than 3%. Property owners approved the initial assessment, including the CPI adjustment schedule, allowing the assessment to be levied and adjusted annually by up to the maximum annual CPI adjustment without any additional assessment ballot proceeding.



REVENUE SUMMARY

	2022-23 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Property Tax - Current	12,553,653	11,011,113	11,964,885	10,873,842
Property Tax - Prior	56,290	62,165	55,248	69,700
Interest Income	275,000	42,000	110,000	-8,624
Miscellaneous Revenue	63,000	63,000	56,000	39,446
Benefit Assessment	2,370,094	2,299,810	2,370,094	2,340,732
Total Revenue	\$15,318,037	13,478,089	14,556,227	13,315,096

REVENUE DESCRIPTION

Revenue Source	Description	2023-24 Budget
Property Tax - Current Secured	Secured property is generally non-movable property, such as houses and other buildings. Revenues are based on general valuation. The portion of revenue designated for taxing agencies, including special districts, is 1%.	4,850,314
Property Tax - Current Supplemental	Current Supplemental Revenues: Funds derived from supplemental tax roll changes due to sale of property or new construction. This fund derives from the 1983 law allowing reassessment of property at the time of sale or new construction, rather than at the next tax year. The portion of revenue designated for taxing agencies, including special districts is 1%.	31,172
Property Tax - Current Unsecured	Unsecured property is similar to secured property as noted above, and the revenue is based on the same formula. Unsecured property includes items such as motor homes, airplanes, boats, and other moveable personal property. The portion of revenue designated for taxing agencies, including special districts, is 1%.	203,698
RRDA Property Tax Increment	Formerly redevelopment pass-through revenue. This is budgeted with current property taxes. Forecast is plus 5%	7,432,521
Homeowners Tax Relief	This is the portion of tax funds replaced by State resources for tax relief for homeowners. In other words, the amount of homeowners' exemption on property valuation is paid to the County by the State. The portion of revenue designated for taxing agencies, including special districts, is 1%.	35,949
Property Tax - Prior Supp.	Unsecured property is as noted above; however, these revenues are for prior year taxes received. The portion of revenue designated for taxing agencies, including special districts, is 1%.	53,097
Property Tax - Prior Unsecured	Unsecured property is as noted above; however, these revenues are for prior year taxes received. The portion of revenue designated for taxing agencies, including special districts, is 1%.	3,193
Interest Income - LAIF/CDs	Return on invested funds that are held in the District's LAIF account with the State of California, Certificates of Deposits, Riverside County, bank interest, and government securities.	275,000
Other Miscellaneous Revenue	This category recognizes revenue from grants and service contracts. \$16,000	63,000
	USDA - \$35,000	
	Reimbursements from Testing - \$12,000	
Benefit Assessment	Revenues from Benefit Assessment. The rate for FY2023-24 is \$14.39 per single family equivalent (SFE).	2,370,094

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

TABLE OF ORGANIZATION

Programs / Personnel	FY2023-24 Proposed Budget	FY2022-23 Approved Budget	FY2022-23 Estimated Actual	FY2021-22 Actual
Program 200 - Administration				
General Manager	1	1	1	1
Executive Assistant/Clerk of the E	1	1	0.8	1
	2	2	1.8	2
Program 201- Finance				
Administrative Finance Manager	1	1	1	1
Payroll Coordinator	1	1	1	
*Purchasing Clerk	1	0	0	1
Accounting Technicians	2	2	2	2
	5	4	4	4
Program 202 - Human Resources				
Human Resources Manager	1	1	1	1
Human Resources Specialist	1	1	1	1
Administrative Clerk	1	1	1	1
	3	3	3	3
Program 210 - Information Systems				
IT Manager	1	1	1	1
IT/GIS Analyst	1	1	1	1
IT/GIS Assistant	1	1	1	1
	3	3	3	3
Program 215 - Public Outreach				
Public Information Manager	1	1	1	0
Public Information Officer	0	0	0	1
Community Liaison	2	2	2	1.5
Public Outreach Coordinator	0	0	0	0
Administrative Clerk	2	2	2	2
	5	5	5	4.5
Program 300 - Fleet Maintenance				
Shop Mechanic II	1	1	1	1
Shop Mechanic I	1	1	1	1
	2	2	2	2
Program 305 - Buildings & Grounds Maintenance				
Facilities Maintenance Technician	1	1	1	1
Facilities Maintenance Technician	1	1	1	1
	2	2	2	2
Program 400 - Surveillance & Quality Control				
Laboratory Manager	1	1	1	1
Vector Ecologist	2	2	2	1
Biologist	3	3	3	4
Laboratory Assistant II	1	1	1	1
Laboratory Assistant I	2	2	2	1.5
Laboratory Technician	2	2	2	2
Seasonal Employees (*FTE)	0.4	0.4	0.4	0.4
	11.4	11.4	11.4	10.9

COACHELLA VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT

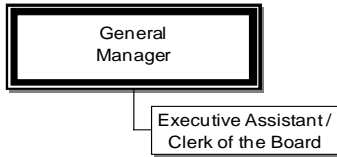
TABLE OF ORGANIZATION

Programs /	FY2023-24 Proposed Budget	FY2022-23 Approved Budget	FY2022-23 Estimated Actual	FY2021-22 Actual
<u>Personnel</u>				
Program 500 - Control Operations				
Operations Manager	1	1	1	1
Operations Program Coordinator	0.8	1	1	
Field Supervisor	4	4	4	4
Administrative Clerk	1	1	1	1
Lead Vector Control Technician	2.1	3	3	3
Vector Control Technician II	10	8	10	8
Vector Control Technician I	15	17	15	15.5
Seasonal Employees (*FTE)	3.4	3.4	3.4	5.1
	37.3	38.4	38.4	37.6
Program 510 - Drone				
Operations Program Coordinator	0.2			
*UAS Pilot	1.5			
Lead Vector Control Technician	0.9			
	2.6			
TOTAL	73.3	70.8	70.6	69
*FTE - Full Time Equivalent				

65FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 200 – ADMINISTRATION PROGRAM

PROGRAM DESCRIPTION

Administration provides executive support to the operational, professional, and support staff of the District. Administration also ensures that resolutions are adopted correctly, minutes recorded properly, and meetings are held in compliance with the requirements of the Brown and Public Records Acts.

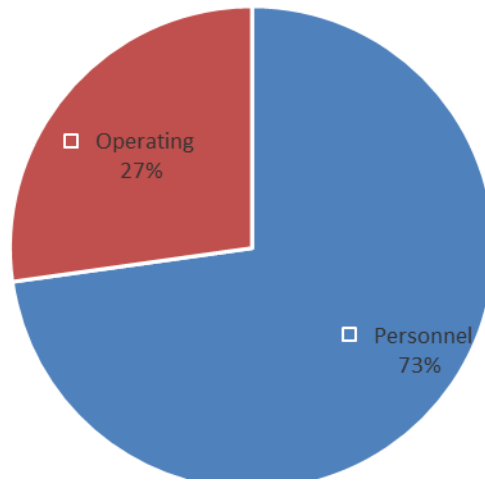


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
General Manager	1	1	1	1
Executive Assistant/Clerk of the Board	1	1	1	1
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

200 – ADMINISTRATION	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	432,050	410,007	415,501	401,363
Operations & Maintenance	161,625	132,200	136,136	164,113
Capital				
Total Expenditures	\$593,675	545,207	551,637	565,476



BUDGET HIGHLIGHTS

- Operations and Maintenance costs for Admin increased by 22% as compared to FY 22-23
- Increase in Legal fees are the primary driver of the increase. This is due to due to proposed changes in retainer, increase litigation rates , and fees that will be incurred due to upcoming bargaining agreement negotiations set to begin in January 2024.
- Increase in professional development costs for General Manager to take part in the UC Davis Executive Leadership Program to develop and fine tune General Managers leadership skills as the District faces and responds to an ever-changing work environment.
- Increase in membership dues for the District’s membership in American Mosquito Control and California Special District Associations. Membership in these Associations results in high quality technical and professional development opportunities and legislative and regulatory advocacy for the District.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **200 – Administration Program**

Account	Description	Justification	2023-24 Budget
5101	Payroll – Full Time	General Manager (1) Executive/Clerk of the Board (1)	291,831
5150	State Retirement	District contribution to CalPERS	37,594
5155	Social Security	District contribution is 6.2% of salary	16,180
5165	Medicare	District contribution is 1.45% of salary	3,784

5170	Cafeteria Plan	Based on current election	69,744
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	12,048
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
5300	Employee Incentive	Jones Academy of Excellence lunch, employee anniversary plaques, employee awards and appreciation lunches, coffee and related supplies, drinking water dispensers and related supplies, flowers	6,500
6050	Corporate Memberships	CSDA \$8,500-due 12/20223 MVCAC \$12,500-due 7/2023 AMCA \$10,700-due 7/2023	31,700
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees General Manager (1)	175
6070	Office Supplies	Photocopying/printing supplies, miscellaneous office supplies, holiday cards	650
6075	Postage	Postage for public records requests and misc.	600
6090	LAFCO	SB2838 Local Government Reorganization Act of 2000 calls for payment to fund LAFCO	3,500

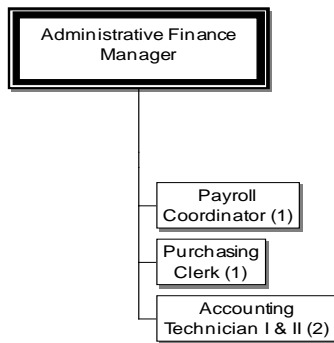
6095	Professional Fees	Emergency Operations Plan Consultant & Training Strategic Planning Consultant	0
6100	Attorney Fees - General	General legal matters	52,800
6100 Sub Acct: 059	Attorney Fees - Litigation	Litigation and warrant/court appearance	33,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$800 Planning Meeting \$1,000 Spring \$1,000	2,800
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference	1,400
6200	Meetings Expense	Staff meetings and other meetings	2,500
7000	Uniform Expense	District apparel	300
7050	Safety Expense	Safety equipment, supplies, and ergonomic assessments and related expenses	2,500
7600 Sub Acct: 027	Professional Development	General Manager CSDA Annual Conference \$2,000 UC Davis Executive Leadership Project \$5,800 Executive Assistant/Clerk of the Board CSDA Clerk of the Board \$1,700	10,500

		Webinars/other training (s) \$1000	
7675	Contract Services	AIS -service plan for printer =\$ 1440/yr Marlin - printer lease =\$6600/yr Pitney Bowes - meter lease =\$ 3960/yr	12,000
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	700

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 201 – FINANCE PROGRAM

PROGRAM DESCRIPTION

The Finance department handles all of the fiscal operations of the District. Finance work manages and assembles the annual budget, accounting work, bookkeeping etc., working with the District auditor, managing the cash flow and investments, and handling accounts payable and payroll.

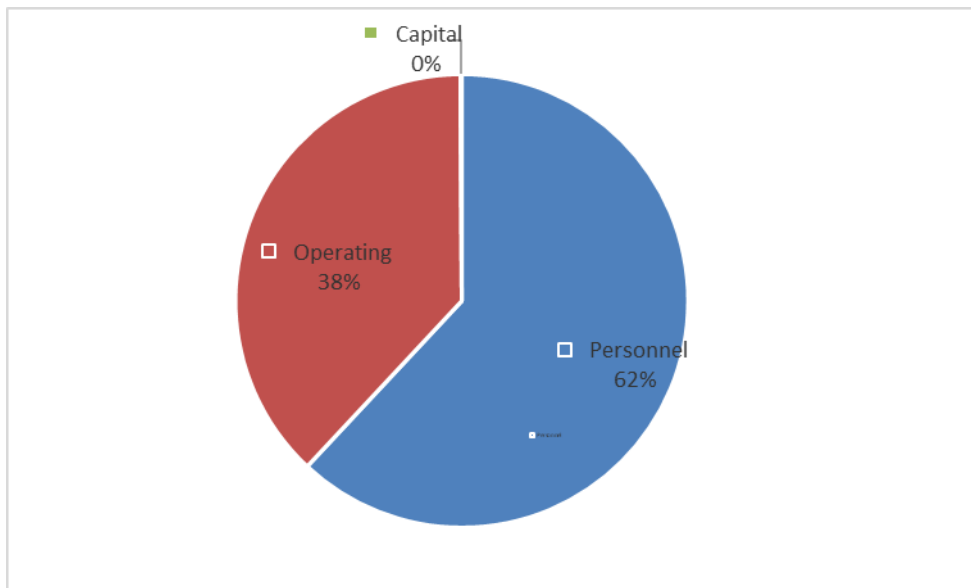


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Administrative Finance Manager	1	1	1	1
Payroll Coordinator	1	1	1	0
Purchasing Clerk	1	0	0	0
Accounting Technician I&II	2	2	2	3
Total Positions	5	4	4	4

EXPENDITURE SUMMARY

201 - FINANCE	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	762,979	609,963	640,005	599,455
Operations & Maintenance	467,380	335,510	407,687	315,390
Capital	1,200	1,200	1,200	1,017
Total Expenditures	\$1,231,559	946,673	1,048,892	915,861



BUDGET HIGHLIGHTS

- Finance Payroll costs increased 25%, this includes the new position Purchasing Clerk, and 3 % cost of living for salaries, and increase in healthcare costs
- Operations and Maintenance costs for Finance increase by 39% as compared to FY22-23
- Property and liability insurance is the main reason for the increase. In FY22-23 the budget was \$193,570, this fiscal year it is \$318,895. VCJPA liability program overall increase is 22% over the prior year, the property program is 108% increase over the previous year reasons include increasing total insured values, replenishment of pooled fund balance and increase in cyber premium.

- Professional Fees increase by 22% as compared to prior year because of planned onsite capital reserve study to be performed in Spring 2024

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **201 - Finance**

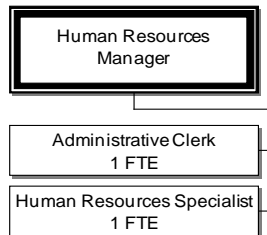
Account	Description	Justification	2023-24 Budget
5101	Payroll – Full Time	Administrative Finance Manager (1) Payroll Coordinator (1) Accounting Technician I & II (2) Purchasing Clerk (1)	510,268
5105	Overtime	Finance Committee Meetings Annual Audits Special Projects	500
5150	State Retirement	District contribution to CalPERS	65,857
5155	Social Security	District contribution is 6.2% of salary	29,432
5165	Medicare	District contribution is 1.45% of salary	6,883
5170	Cafeteria Plan	Based on current election	129,711
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	18,158
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	2,170
6000	Property & Liability Insurance	District wide insurance – Premium – VCJPA Liability 248,192 VCJPA Property 64,038 VCJPA General Fund 3,295 VCJPA Group Fidelity Premium VCJPA Auto 8,088 Alliant Crime 2,602 Alliant Deadly Weapons \$863 AvQuest \$6,817 Business Travel Estimated Retrospective Adjustment (\$15,000)	318,895
6050	Dues & Memberships	Government Finance Officers Association (GFOA) \$160 4 x CA Society of Municipal Finance Officers (CSMFO) \$275 American Payroll Assoc \$300	735
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Administrative Finance Manager (1) Accounting Technician I (1)	300
6060	Reproduction &	Cost for preparation of annual budget: printing, binding	0

	Printing	and associated supplies	
6065	Advertising	Public notices for Bids, Benefit Assessment, surplus sales	3,500
6070	Office Supplies	Accounting, photocopying, binders, divider pages and miscellaneous office supplies.	1,200
6085	Bank Fees	County fees for funds held in Treasury etc.	500
6095	Professional Fees	Audit Services Actuarial Services Reserve Study Update CalPERS Administration Fees Payroll Processing Fees	50,700
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$0.00/Employee Spring Meeting \$0/Employee Planning Session \$0.00Employee	0
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,400/Employee	1,400
6200	Meeting Expense	Staff Meeting(s)	250
6500	Benefit Assessment Expense	County charges for assessment roll \$67,000 Engineer - \$16,000	83,000
7000	Uniform Expense	District Apparel	300
7050	Safety Expense	Supplies	300
7600 Sub Acct: 027	Professional Development	Administrative Finance Manager CalPERS 1,100 CSMFO \$1,500 Accounting Staff Abila Training \$2,200 - San Diego CalPERS 2,200 CSMFO 1,500	6,300
8415	Equipment	Third screen for Accounting Technicians Chair	1,200

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 202 – HUMAN RESOURCES PROGRAM

PROGRAM DESCRIPTION

Human Resources provide comprehensive human resources services to assist all District departments in recruitment, selection, and hiring of the most qualified employees. Human Resources administers employee benefits, coordinates employee recognition, processes performance evaluations, conducts new employee orientations, coordinates training and development, and ensures compliance with District personnel policies, and State and Federal regulations.

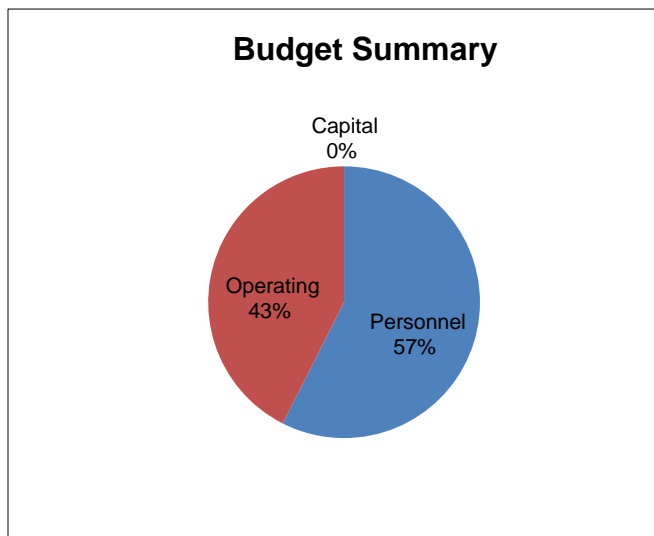


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Human Resources Manager	1	1	1	1
Human Resources Specialist	1	1	1	1
Administrative Clerk	1	1	1	1
Total Positions	3	3	3	3

EXPENDITURE SUMMARY

202 - HUMAN RESOURCES	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	493,265	441,262	463,403	445,136
Operations & Maintenance	365,057	298,624	227,587	168,555
Capital				
Total Expenditures	858,322	739,886	690,990	613,691



BUDGET HIGHLIGHTS

- Worker’s Compensation budget was increased by 23 %.
- Workers Compensation increased by 23% due to premium increase by \$21,694, while the retrospective adjustment estimate is decreasing by \$25,000
- Professional development increase of \$20,000 for the training and development of the District’s 12 supervisory and management employees.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **202 – Human Resources Program**

Account	Description	Justification	2023-24 Budget
5101	Payroll – Full Time	Human Resources Manager (1) Human Resources Specialist (1) Administrative Clerk (1)	353,927
5150	State Retirement	District contribution to CalPERS	53,343
5155	Social Security	District contribution is 6.2% of salary	20,590
5165	Medicare	District contribution is 1.45% of salary	4,815
5170	Cafeteria Plan	Based on current election	46,584
5180	Deferred Compensation	District contribution of 3.825% of salary for Non-CSEA represented employees	12,703
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	1,302
5250	Tuition Reimbursement	District Education Fund to reimburse employees for tuition and textbook expenses incurred in pursuing degree programs.	20,000
5300	Employee Incentive	Employee Recognition, Team Building, and End of the Season Luncheon	10,000
5302	Wellness	Open Enrollment Supplies - \$600.00 Wellness Activities - \$5,000.00	5,600
5305	Employee Assistance Program	Wellness Works EAP services	3,200
6001	Workers' Compensation Insurance	VCJPA Workers Comp Insurance Premium \$303,447 Estimated Retrospective Adjustment (\$50,000)	253,447
6050	Dues & Memberships	HR Manager and HR Specialist CalPELRA - \$740 SHRM - \$488 PIHRA - \$250 Liebert Library - \$995 ASPA - \$215	2,800
6065	Recruitment & Advertising	Pre-employment background screenings - \$3,000 Advertising of classified ads for recruitment - \$3,000 Employee Onboarding Supplies - \$500	6,500

6070	Office Supplies	General Office Supplies: Paper, Binders, Dividers, File Folders, Pens, etc. California Chamber - Required Employment Law Posters, Pamphlets, and CA HR Quick Guide - \$500 Beyond the Bite Academy Plaques - \$300	1,700
6106	HR Risk Management	LCW Employment Relations Consortium	5,210
6200	Meetings Expense	Staff Training Supplies LCW Consortium Hosting Supplies	400
7000	Uniform Expense	District Apparel	200
7050	Safety Expense	First aid kit supplies COVID-19 Prevention Supplies	3,000
7100	Physician Fees	Pre-employment physician screenings, first aid services	7,000
7600 Sub Acct: 027	Professional Development	HR Manager & HR Specialist MVCAC Annual Conference \$1200 - HR Manager LCW Annual Conference \$2200- HR Specialist CSDA Annual Conference \$2500 - HR Manager CALPELRA Annual Conference \$2400 - HR Specialist Essential Leadership Skills Certification - \$1335 Human Resources and Risk Management Training Clerical Staff Training \$200	11,000
District Wide Professional Development			
7600 Sub Acct: 065	Beyond the Bite Academy	Microsoft 365 Training (12 Attendees) - \$4,000 Becoming A Leader (Outside Speaker) - \$1,500 Assigned Reading Material - \$60	35,000
	District Wide Safety Training	Harassment Training	
	District Wide Supervisory Training	Emerging Leader Training - 6 Supervisors - \$11,970 Management Development Program - 6 Managers - \$11,700	
	Mandatory District Wide Training	Diversity & Inclusion Training	

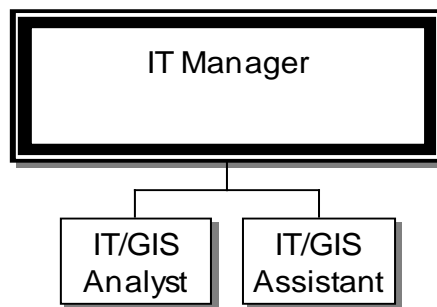
**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 210 – INFORMATION SYSTEMS PROGRAM**

PROGRAM DESCRIPTION

Information Technology (IT) provides a full range of services including end-user and server support, telecommunications management, network operations, systems development and Geographical Information Services (GIS). The function of IT is to deliver innovative information technology solutions to provide citizens, the business community and District staff with convenient access to appropriate information and services, enhancing the mission and activities of the Coachella Valley Mosquito and Vector Control District.

The Geographic Information System is a division of the IT Department and a District-wide program of spatial data and application development. GIS manages the District's Mobile Inspection Application, a state-of-the-art wireless mapping and data services utilized by Vector Control, Bio-Control and Surveillance for field data capture.

It is the District's vision to become the leading environmental friendly organization in controlling mosquitoes and other vectors by being compliant with NPDES requirements through accurate recording in the GIS program of applications of all regulated and authorized public health control products.



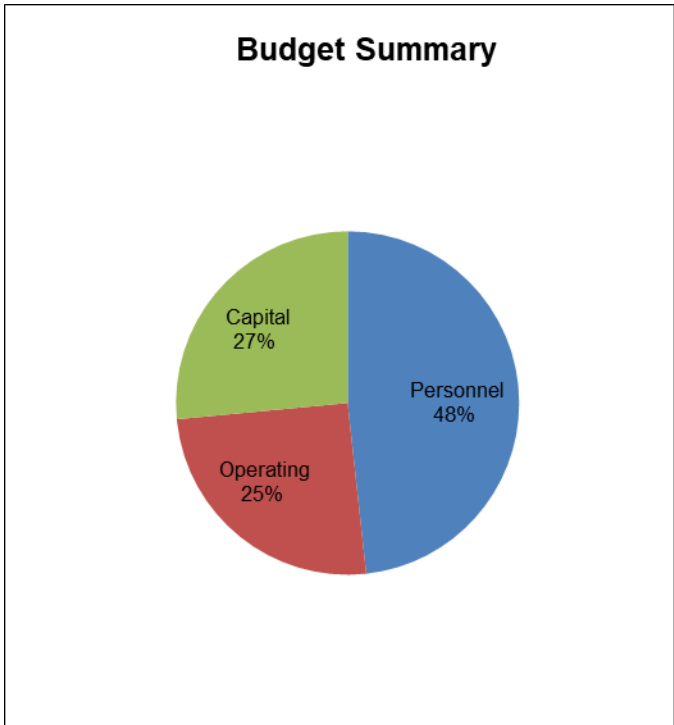
STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
IT Manager	1	1	1	1

IT/GIS Analyst	1	1	1	1
IT/GIS Assistant	1	1	1	1
Total Positions	3	3	3	3

EXPENDITURE SUMMARY

210 – INFORMATION SYSTEMS	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	549,704	521,463	551,047	528,320
Operations & Maintenance	373,407	267,473	182,196	219,054
Transfer to Capital	195,298	286,361	286,361	47,506
Total Expenditures	\$1,118,409	1,080,297	1,019,604	794,880



BUDGET HIGHLIGHTS

- Increase in Operations and Maintenance by 39.6%
- Professional Services – IT Master Plan - \$40,000
- Cloud Computing (.070) – New cloud services for employee satisfaction surveys and evaluations, GASB Accounting Software for Cloud Computing Software, HR Software, DocuSign for e-signatures - \$14,800
- Cloud Computing (.068) – Adding additional storage, processing power, virtual firewall and backup software to OPS Offsite Dedicated Server- \$11,900
- Aerial Pool Surveillance – Budget Year 2022-23 Flight was moved to Operations’ Contingency GL, in Budget 2023-24, expense has moved back to Information Technology - \$30,000

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **210 – Information Systems Program**

Account	Description	Justification	2023-24 Budget
5101	Payroll – Full Time	Information Technology Manager (1) IT/GIS Analyst (1) IT/GIS Assistant (1)	409,682
5105	Payroll – Over Time	Information Technology Overtime Estimation	1,200
5150	State Retirement	District contribution to CalPERS	52,016
5155	Social Security	District contribution is 6.2% of salary	24,112
5165	Medicare	District contribution is 1.45% of salary	5,639
5170	Cafeteria Plan	Based on current selection	40,878
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	14,876
5195	Unemployment Insurance	6.2% of the first \$7,000 of an employee's salary	1,301
6050	Dues & Memberships	Municipal Information Systems Association of California Certification Training Books FireFly Essentials CBT Nuggets	2,915
6050 Sub Acct: 014	State Required CEU	Annual CDPF Recertification Fees Information Technology Manager (1) IT/GIS Assistant (1)	360

6060	Reproduction & Printing	Printing materials and supplies		950
6070	Office Supplies	Paper, binders and misc. office supplies		500
6080	Computer & Network Systems	Server, Desktop, VoIP Phones, Network Equipment, Tablet Accessories		13,399
6095	Professional Services	IT Strategic plan		40,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$800/Employee Spring Meeting \$800/Employee **Sub Acct need updating**		1,600
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference \$1,200/Employee **Sub Acct need updating**		1,200
6200	Meetings Expense	Staff Meetings		200
6410	Telecommunications	Plain Old Telephone Service (POTS) Landlines		1,824
7000	Uniform Expense	District Apparel		300
7150	IT Communications	Monthly Internet Services 5,520.00 Monthly Voice Over IP (VOIP) 19,800 Phone Services Business Cell Phones & Wireless Devices 41,400 Arkadian 480.00 AccuConference Annual Standard Wildcard 700.00 SSL Renewal Secondary Monthly Internet Service 2,880.00		70,780
7360	Software Licensing	ArcGIS Desktop Advanced Concurrent Use Primary Maintenance 3,300.00 ArcGIS Desktop Standard Concurrent Use Primary Maintenance 1,650.00 ArcGIS Desktop Standard Concurrent Use Secondary Maintenance 1,320.00 ArcGIS Desktop Basic Concurrent Use Primary Maintenance 770.00 ArcGIS Desktop Basic Concurrent Use Secondary Maintenance 1,100.00		33,512

		ArcGIS Enterprise Advanced Up to Four Cores Maintenance ArcGIS Spatial Analyst for Desktop Concurrent Use License EZ Signer Check Signing Software Deployment Software: JS Reports, GitHub, Otopus Deploy Tableau Creator (Online + Desktop) Microsoft Windows Server 2022 Cals Microsoft Windows Server 2022 Annual Maintenance MapTiler Plus	11,000.00 600.00 200.00 4,300.00 3,660.00 2,700.00 2,400.00 32.00	
7450	Equipment Parts & Supplies	Server, Desktop, VoIP Phones, Network Equipment, Tablet Accessories Smartphones	10,450.00 500.00	10,950
7570	Aerial Pool Surveillance	Neglected Pool Flight/Unmanned Aerial Systems UAV Digital Map Project Salton Sea		30,000
7600 Sub Acct: 027	Professional Development	Municipal Information Systems Association of California UC ESRI Conference Certification Training State Required CEU (Gold Card) Training		7,900
7675	Contract Services	CivicCMS Standard Annual - District Website DJI Care Refresh - Phantom 4 Pro Series Barracuda Energizer, Replacement & Cloud Services DropVision Service & Support Agreement - Microscope DropVison Service & Support - Drone Tableau Licenses for CalSurv NetCare Maintenance 9300 Video Surveillance Maintenance Agreement MxTool Box Mail Flow Scan Service	1,990.00 150.00 5,300.00 1,200.00 1,600.00 900.00 2,340.00 7,168.00 1,649.00	21,457
7680	Cloud Computing Services (.070)	MedalliaZingle SMS Zoom Video Communications Inc. Zoom Webinar 500 Annual Fleetio Fleet Maintenance System Fleet Spartan Fuel Management Maintenance	4,488.00 5,640.00 325.00 6,720.00 1,080.00	114,444

		Creative Cloud ALL MLP Team 12 Mo - Public Outreach Coordinator	1,020.00	
		Creative Cloud ALL MLP Team 12 Mo - Community Liaison	2,040.00	
		Acrobat Pro DC - Executive Assistant/Clerk of the Board	295.00	
		Acrobat Pro DC - Administrative Finance Manager	295.00	
		Acrobat Pro DC - Payroll Coordinator	295.00	
		Acrobat Pro DC - Accounting Technician I	295.00	
		Premier Support by nfpAccounting Technologies, Inc	3,357.00	
		MIP Fund Accounting Maintenance & Support	9,987.00	
		Maintenance - Microix Modules	5,820.00	
		TimeClockPlus Time Management System Cloud	3,661.50	
		TeamViewer Premium Subscription	1,350.00	
		Support for Mobile Devices	890.00	
		AddOn Channel	780.00	
		CSP O365	10,080.00	
		Enterprise E3		
		CSP Business Basic	2,95.00	
		CSP EMS Enterprise Mobility + Security E5	1,875.00	
		Exchange Online (Plan 1)	126.00	
		Canva Pro Annual Subscription - Public Outreach Coordinator	180.00	
		Canva Pro Annual Subscription - Community Liaison	360.00	
		Nearmap Aerial Imagery Service	13,000.00	
		ArcGIS Online (Editor) - Vector Ecologist (2)	400.00	
		ArcGIS Online (Editor) - Biologist (3)	840.00	
		Visual Leasing Software Monitoring Portal	5,000.00	
		Express Evaluations Portal	2,500.00	
		Maps Made Easy Aerial Processing	1,788.00	
		LinkHCM Human Capital Management	1,841.00	
		Branded Email Signatures	4,500.00	
		Survey Monkey	984.00	
		DocuSign Subscription Plan	5,400.00	
7680	Cloud Computing Services (.068)	Barracuda Essentials Security Edition (M365 Backup)	3,600.00	20,816

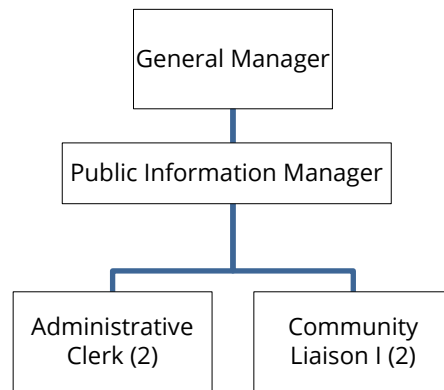
		ArchiveSocial Social Media Archiving Subscription	2,988.00	
		Codero Dedicated Offsite Server	11,900.00	
		Sprout Social Media	1,788.00	
		Nee-Vo SKYBIZ Fuel Tank Monitoring	540.00	
8900	Transfer to IT Capital Replacement	Transfer to Fund 13		168,698

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-2024
PROGRAM 215 – PUBLIC OUTREACH PROGRAM

PROGRAM DESCRIPTION

The Public Outreach Department aims to educate residents and visitors of the Coachella Valley community on how to reduce mosquito and vector threats and protect public health from mosquito- and vector-borne diseases. The Department raises awareness about District programs, services, and activities through the dissemination of vector control and disease prevention information to Coachella Valley residents.

This includes the conceptualization of District materials such as brochures, news releases, feature articles, manuals; promotional items with District messaging; mass advertising; and digital content. The Department is responsible for media and stakeholder relations, community engagement, and ensuring that the District’s mission and messaging are spread throughout the Coachella Valley. Departmental outreach involves presentations to city, county, community, HOAs, and partner agency meetings; staffing informational booths at fairs, health related collaborations, and community events; and interactive educational opportunities at schools or in a virtual setting.



STAFFING SUMMARY

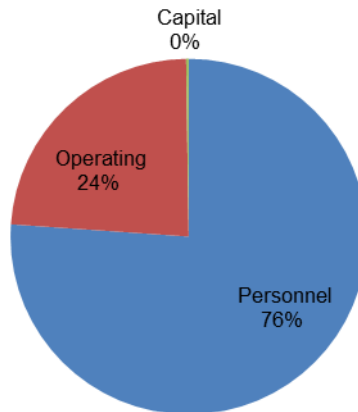
Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Public Information Manager	1	0	0	0
Public Information Officer	0	1	1	1

Community Liaison I	2	1.5	1.5	1
Administrative Clerk	2	2	2	2
Total Positions	5	4.5	4.5	4

EXPENDITURE SUMMARY

215 - PUBLIC OUTREACH	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	668,139	624,084	619,556	515,587
Operations & Maintenance	167,833	140,614	135,000	140,117
Capital	2,000	2,000		
Total Expenditures	833,972	766,698	754,556	655,704

Budget Summary



BUDGET HIGHLIGHTS

- Meeting expenses were the greatest increase by \$18,200 dollars to support an outreach campaign focused on community leaders and their staff based on 2023-24 strategic plan goal aimed at building better partnerships and ensuring their support through action of our mission.
- Promotion and Education increased by \$5,000 dollars to cover increase registration fees for community events and to account for inflation of goods for promotional items
- Public Outreach staffing has increased in the last year and with that has increased to raise costs associated with staff training in the department.

GOALS FOR PUBLIC OUTREACH

- Enhance the District’s public identity and trust through expanding accessibility to our education information virtually.
- Expand social media presence using targeted ads and videos.
- Create outreach campaigns with clear and consistent messaging.
- Continue to develop stronger ties with cities and local agencies to ensure local governments carry our community message of prevention and protection; provide messaging to all staff to communicate to the public.
- Continue to update the District website to be more user-friendly to the general public and enhance transparency by making content more visible to the user and develop more interactive elements.
- Refine educational outreach with more online tools for student learning and expanded District-based learning opportunities for all age levels.
- Develop and implement community and school programs training volunteers to further the mission of the District.
- Develop and carry out surveys on behavior change triggers in targeted areas and develop messaging and programs to get communities to make standing water source elimination a habit.
- Participate in the industry’s training and networking programs to collaborate with nationwide outreach best practices.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **215 – Public Outreach Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	Public Information Manager (1) Community Liaison I (2) Administrative Clerk (2)	439,739
5103	Temporary	Intern	8,000
5105	Overtime	Public Outreach Events Date Fest	7,920

		Evening and weekend events	
5150	State Retirement	District contribution to CalPERS	39,561
5155	Social Security	District contribution is 6.2% of salary	26,606
5165	Medicare	District contribution is 1.45% of salary	6,222
5170	Cafeteria Plan	Based on current election	117,508
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	16,414
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	2,170
6050	Dues and Membership	CAPIO PRSA GSM (2) NIOA NAGC	1,893
6050 Sub Acct: 014	State Required CEU	Gold card (4)	500
6060	Reproduction & Printing	Paper – cardstock, transparency, labels ULV and WALs notification materials Invasive Aedes Inspection/Outreach materials Aedes application notices doorhangers business cards WNV outbreak outreach materials Backpack/bag printing Postcards Stickers Frames	24,500
6070	Office Supplies	Desert Sun digital Subscription Die cutter replacement parts Misc office supplies	1,600
6075	Postage	Aedes and WALs postcards Yellow Notification Postcards General Public Outreach Materials	2,500
6095	Professional Services	Graphic design fees	1,800
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Assignments Fall and Spring Quarterly Legislative Day	2,800
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference – PIO, CMs (2)	4,200
6200	Meetings Expense	Staff Meeting(s) Spring meeting with civic leaders Strategic plan – civic staff lunches Date fest thank you lunch	20,540

6210	Promotion & Education	Date Fest Registration Golf cart parade Misc booth fees Science fair certificates Flyswatters Repellent Studio supplies Display banners canopy carrier foldable wagon Promotional items <ul style="list-style-type: none"> • Sponges • pencils/pens/crayons • Screen patches • Plastic lifecycle toys • magnifying glasses • flash light • keychains 	33,000
6220	Public Outreach Advertising	Spring Advertising Campaign Summer Advertising Campaign Social media ads Aedes campaigns	56,000
7000	Uniform Expense	Branded shirts Branded sweatshirts/jackets	1,000
7600 Sub Acct: 027	Staff Training	AMCA Annual Meeting CAPIO Annual Meeting GSMCON (2) PRSA Specialized Training Institute Webinars/seminars/workshops MEPP - FEMA	13,300
7600 Sub Acct: 014	Staff Training	State VCT exams	
7675	Contract Services	AIS -service plan for printer Marlin - printer lease	2,400
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	1,800
8415	Equipment	iPad and pencil (2)	2,000

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 225 – DISTRICT WIDE

PROGRAM DESCRIPTION

District Wide budget provides overview of expenses that are not specific to any specific department or program, but are applicable to the entire organization. It includes expenses for employee recruitment advertising, tuition reimbursement and membership fees directly related to the District as a whole. Attorney fees, utilities and contingency items are estimated in this program as well since those services and related expenses are provided at the District level.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund
 Program **225 – District Wide**

Account	Description	Justification	Budget 2023-24
5150.01	CalPERS California Employers Pension Prefunding Trust	Prefunding future CalPERS expenses in 115 Trust	200,000
5172	Retiree Healthcare	CalPERS Retiree Healthcare pre-funding for future retirees Annual Required Contribution (ARC) \$312,420 For current retirees \$82,000 Anticipated future retirees \$45,000	439,420

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 250 – TRUSTEE SUPPORT PROGRAM

PROGRAM DESCRIPTION

The Health and Safety Code, Section 2000-2093 empowers the Board of Trustees to be the legislative body of the District. Their primary function is the establishment of policies and definition of guidelines. Trustees are also responsible for ensuring the financial stability and approval of the annual budget. The Trustee Support Program includes in-lieu expenses, travel expenses, and registration fees for attendance at conferences and training seminars that benefit members of the Board of Trustees.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

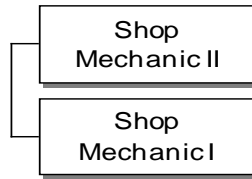
Program **250 – Trustee Support Program**

Account	Description	Justification	Budget 2023-24
5155	Social Security Expense	District Contribution 6.2%	818
5165	Medicare Expense	District Contribution is 1.45% of salary	191
5195	Unemployment Insurance	6.2% of the first \$7,000 in earnings	818
6110	Conference Travel	Registration fees and related travel expenses to attend the CSDA Conference, MVCAC Conference and Quarterly Meetings. In addition designated Trustee per Resolution 2011-24 to attend MVCAC Annual, Spring, Fall and Summer meetings and AMCA	19,200
6115	In-Lieu	State law permits a maximum of \$100/Month compensation payable to each Trustee for conducting District business, for attending Board and Committee meetings.	13,200
6120	Trustee Support	Expenses for meals during official meetings dealing with direct support of Trustee activities. Security services public meetings	7,600
7000	Uniform Expense	District Shirt for each Trustee	1,000

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 300 – FLEET MAINTENANCE PROGRAM

PROGRAM DESCRIPTION

Fleet Maintenance is tasked with the maintenance, repair and upgrade of all District vehicles, trailers, off-road vehicles including ATV's, Argos, golf carts, work horse and other special equipment.

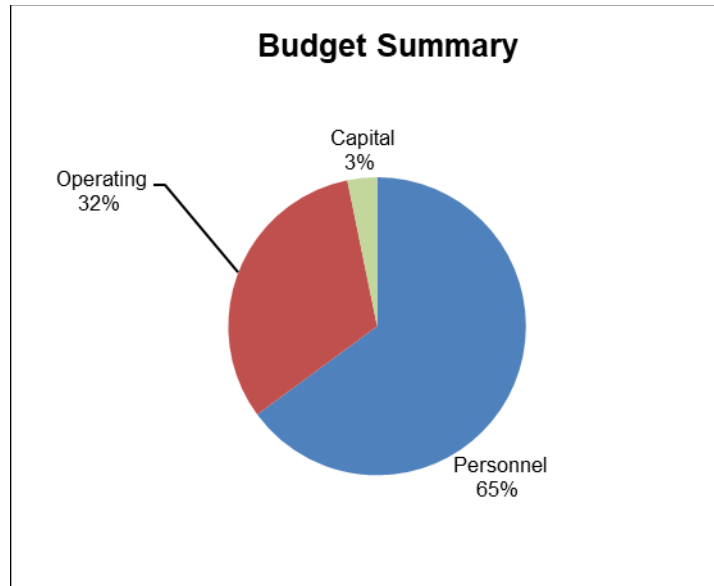


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Shop Mechanic II	1	1	1	1
Shop Mechanic I	1	1	1	1
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

300 – FLEET MAINTENANCE	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	242,209	229,742	209,037	218,750
Operations & Maintenance	119,311	103,298	99,988	99,352
Capital	44,520	23,427	23,427	3,760
Total Expenditures	\$406,040	356,467	332,452	321,862



BUDGET HIGHLIGHT

- Each of the following GL Account has been adjusted to account for 20% inflation due to COVID and limited inventories drive up expenses.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **300 – Fleet Maintenance Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	Shop Mechanic II (1) Shop Mechanic I (1)	174,293
5105	Overtime	Required work outside normal hours for emergencies	1,500
5150	State Retirement	District Contribution to CalPERS	15,569
5155	Social Security	District Contribution is 6.2% of salary	10,403
5165	Medicare	District Contribution is 1.45% of salary	2,433
5170	Cafeteria Plan	Based on current election.	37,143
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees Shop Mechanic II (1) Shop Mechanic I (1)	300

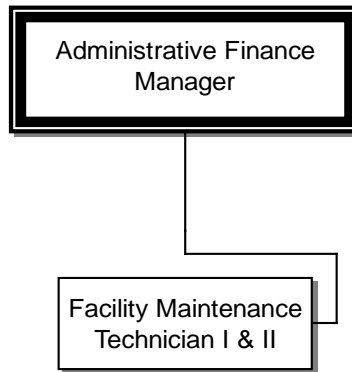
6070	Office Supplies	Printer toners, paper, misc. batteries, inventory bins and general office supplies	535
6200	Meeting Expense	Staff Meeting(s)	150
7000	Uniform Expense	Rentals of department uniforms	2,300
7050	Safety Expense	Nitrile Gloves Welding Helmet Protective Eye Wear Hearing Protection Protective Footwear ATV/UTV Helmets (3)	3,220
7350	Permits, Licenses & Fees	Recurring fees for permits, Smog certificates AQMD Annual Testing AQMD Emission Fees AQMD Liquid Fuel Disp EPA ID Registration Fee	3,570
7400	Vehicle Parts & Supplies	Repairs and Maintenance Supplies: CarQuest, Napa, Batteries for fleet vehicles & <i>trailers</i>	31,800
7400 Sub Acct: 025	Specialty Vehicle Parts & Supplies	Repairs and Maintenance Parts, Supplies and Tires for District specialty off-road vehicles such as: Argo, Forklifts, Workhorses, Polaris	15,600
7400 Sub Acct: 064	Tire Services	Vehicle Tire Management	9,264
7420	Offsite Vehicle Maintenance & Repair	Windshield Replacement Services Washing Services Towing Services Alignment Services Part Assembly Key Duplication Hazardous Chemical Removal Services Body Repair Services Vehicle Graphics & Lettering Dealership services Forklift (Gas) Tire Purchase/Installation	19,416
7450	Equipment and Application Parts & Supplies	Fasteners, electrical supplies, parts for all equipment not considered a registered vehicle, <i>ULV Equipment</i> , welding equipment supplies and repairs, repairs and parts for major equipment (hoists, air compressor, power reels, tire mounting equipment)	6,680
7500	Small Tools Furniture & Equipment (Non-Capital)	Replacement of small tools	3,500

7600 Sub Acct: 014	State Required CEU	State Required CEU Training \$400 per person Certification exam application fees	800																		
7600 Sub Acct: 027	Professional Development	Napa, General trainings, ASE certification A1-A8, and related travel expenses Shop Mechanic I and Shop Mechanic II	600																		
7675	Maintenance Contracts	Annual support fees for Fleet Maintenance programs: Networkfleet Services ALLDATA Repair & Diagnostics Genisys EVO 5.0 Handheld Software Updates Light Duty Harness plus OBD-II Adapter Kit 5500-Diagnostics + GPS Light Duty Harness plus OBD-II Adapter Kit	20,076																		
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	1,500																		
8415	Non-Capitalized Equipment	<table border="0"> <tr> <td>SHP: Shop Floor Air Compressor</td> <td>8,000</td> </tr> <tr> <td>SHP: Shop Utility Truck Air Compressor</td> <td>2,000</td> </tr> <tr> <td>SHP: Drone Trailer Air Compressor</td> <td>2,000</td> </tr> <tr> <td>SHP: Battery Tender Plus: 12 Volt Battery Charger</td> <td>2,000</td> </tr> <tr> <td>SHP: Shop Floor LED Lights</td> <td>7,000</td> </tr> <tr> <td>OPS: CAB Bag Covert 365 Vehicle Organization</td> <td>7,200</td> </tr> <tr> <td>OPS: Vehicle Ready HexGrid Seat Vehicle Organization</td> <td>3,120</td> </tr> <tr> <td>OPS: Flex Tacmed Pouch Vehicle Organization</td> <td>2,880</td> </tr> <tr> <td>OPS: Flex Admin Pouch Vehicle Organization</td> <td>4,320</td> </tr> </table>	SHP: Shop Floor Air Compressor	8,000	SHP: Shop Utility Truck Air Compressor	2,000	SHP: Drone Trailer Air Compressor	2,000	SHP: Battery Tender Plus: 12 Volt Battery Charger	2,000	SHP: Shop Floor LED Lights	7,000	OPS: CAB Bag Covert 365 Vehicle Organization	7,200	OPS: Vehicle Ready HexGrid Seat Vehicle Organization	3,120	OPS: Flex Tacmed Pouch Vehicle Organization	2,880	OPS: Flex Admin Pouch Vehicle Organization	4,320	44,520
SHP: Shop Floor Air Compressor	8,000																				
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**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 305 – BUILDINGS & GROUNDS MAINTENANCE PROGRAM**

PROGRAM DESCRIPTION

The Buildings and Grounds Maintenance is tasked with the maintenance, repair and upgrade of all District facilities, property and special equipment that maintains the District facility and grounds in excellent condition. Additionally, the department oversees the service contracts for Heating, Ventilating, and Air Conditioning maintenance, Landscape maintenance, Janitorial service, and Security.



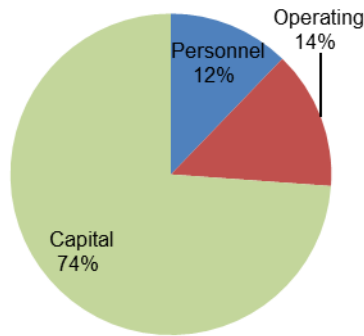
STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Facility Maintenance Technician I & II	2	2	2	2
Total Positions	2	2	2	2

EXPENDITURE SUMMARY

305 BUILDINGS & GROUNDS MAINTENANCE	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	251,400	252,407	225,673	233,483
Operations & Maintenance	268,393	254,143	265,268	300,565
Transfer to Capital	1,518,860	929,655	929,655	433,794
Total Expenditures	2,056,853	1,436,204	1,420,596	967,875

Budget Summary



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **305 – Buildings & Grounds Maintenance Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll - Full Time	Facility Maintenance Technician I & II (2)	181,762
5105	Overtime	Required work outside normal hours	2,000
5150.01	State Retirement Expense	District contribution to CalPERS	16,181

5155	Social Security Expense	District contribution is 6.2% of salary	10,897
5165	Medicare Expense	District contribution is 1.45% of salary	2,549
5170	Cafeteria Plan	Based on current election	37,143
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	868
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Facility Maintenance Technician I & II (2)	300
6110	Conference Expense	MVCAC Annual Conference	1,400
6200	Meeting Expense	Staff Meeting(s)	150
6400	Utilities	Burrtec Waste \$5,500 So Cal Gas Co \$7,200 Imperial Irrigation District \$102,000 Indio Water Authority \$15,000 Valley Sanitary District \$8,083	137,783
7000	Uniform Expense	Rentals of department uniforms, towels and mats	6,600
7050	Safety Expense	Safety Equipment & Supplies First aid materials, safety clothing, protective footwear, etc.	3,500
7200	Household Supplies	Cleaning supplies, paper towels, toilet paper, floor products, disinfectants, hand soap, latex gloves, trash bags, etc.	3,000
7300 Sub Acct: 012	Repair & Maintenance	Bio Building, Laboratory and Tank Room Includes replacement lighting for tank room	10,000
7300 Sub Acct: 024	Repair & Maintenance	Administration Building	5,000
7300 Sub Acct: 035	Repair & Maintenance	Operations Building	5,000
7300 Sub Acct: 044	Repair & Maintenance	Shop and Grounds	16,000
7300 Sub Acct: 049	Repair & Maintenance	Special Projects: Shade for parking	10,000
7300 Sub Acct: 053	Solar Panel Maintenance	Solar panel cleaning Maintenance & repairs	1,000

7350	Permits, Licenses & Fees	City of Indio Private Fire Hydrant Place of Assembly Alarm Permit Desert Fire Extinguisher Automatic Fire System Service – Flammable Storage 1 Automatic Fire System Service – Flammable Storage 2 Fire Extinguishers Testing/Certification Fire Suppression Testing/Certification	1,260
7500	Small Tools	Replacement of tools – Landscaping Equipment	1,200
7600 Sub Acct: 027	Professional Development	Electrical Troubleshooting & Preventative Maintenance Workshop Part II and related lodging/travel expenses	3,000
7650	Equipment Rentals	Rental of power tools, heavy equipment and vehicles	1,500
7675	Contract Services	Janitorial Services \$56,000 Security Alarm Services \$2,400 Security Services \$18,000	78,400
7700	Motor Fuel & Oils	Fuel & Oils for department vehicle(s)	1,500
8900 Sub Acct: 066	Transfer to Thermal Remediation Fund	Contribution to capital reserves	67,000
8900 Sub Acct: 067	Transfer to Facility Capital Reserves	Annual Reserve Contribution	1,451,860

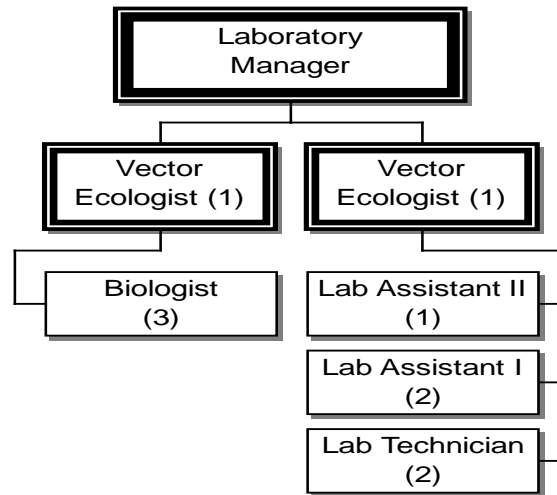
FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 400 – SURVEILLANCE AND QUALITY CONTROL PROGRAM

PROGRAM DESCRIPTION

The District's Surveillance and Quality Control Program is charged with conducting vector surveillance and disease detection; quality control and efficacy of products; implementing the biological control program; partnering with community organizations for physical control; and ensuring compliance with environmental regulations.

Determining where vectors are and whether residents are at risk of contracting an arboviral disease are important components of the District's Integrated Vector Management (IVM) Program. The staff monitors and analyzes data including immature and adult mosquito abundance; virus activity in mosquitoes and wild birds; and climate variables such as temperature, humidity, and Salton Sea water level. This analysis, our virus transmission risk model, allows Operations and Public Outreach Departments to focus control efforts where they will have the most impact.

The Surveillance and Quality Control Program conducts quality control assays, product efficacy assays, and resistance assays to ensure that control products and biological control organisms work as they should. Assays are also conducted to assist the Control Operations Department in using the most effective dose and method of application in the field. This department is responsible for production of the biological control organisms used in the IVM program and for working with community organizations to develop and evaluate physical control of vectors. Staff also oversee and report on environmental and regulatory issues related to vector control.

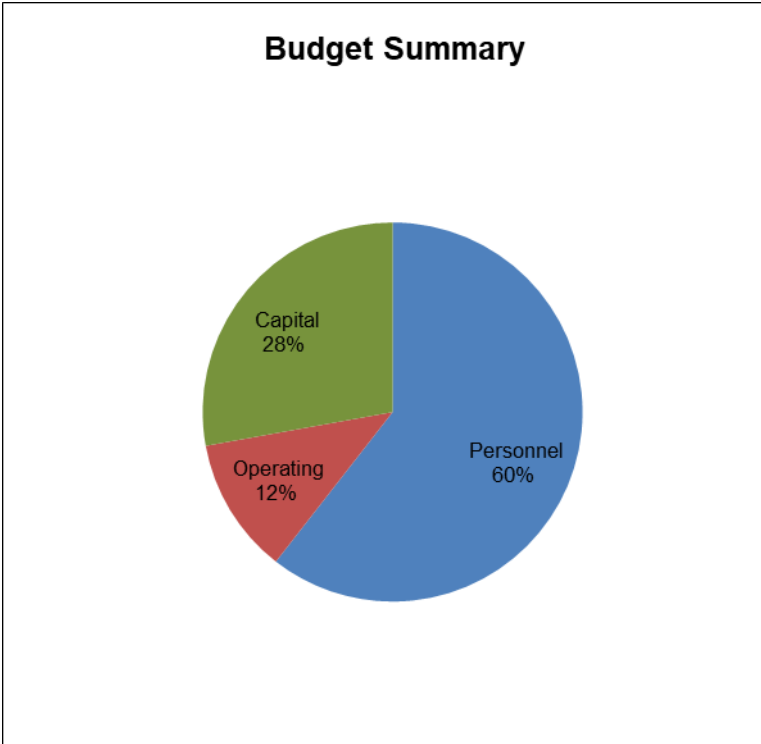


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Laboratory Manager	1	1	1	1
Vector Ecologist	2	1.67	1.67	1
Biologist	3	3.33	3.33	4
Laboratory Assistant II	1	1	1	1
Laboratory Assistant I	2	2	2	1
Laboratory Technician	2	1.5	1.5	2
Seasonal Employees (FTE)	0.4	1.3	1.3	0.5
Total Positions	11.4	11.8	11.8	10.5

EXPENDITURE SUMMARY

400 - SURVEILLANCE AND QUALITY CONTROL	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	1,521,466	1,472,949	1,494,025	1,357,432
Operations & Maintenance	292,028	205,233	219,483	210,511
Transfer to Capital	700,000	1,000,000	1,000,000	0
Total Expenditures	2,513,495	2,678,183	2,713,508	1,567,943



BUDGET HIGHLIGHTS

- Lab Operating Supplies – 7550 – The cost of dry ice has increased dramatically the past two years, and we have increased trapping. The contract pricing has changed in September most years.
 - Lab budgeted \$18,000 for dry ice for FY23. We purchased \$25,000 through Feb. 2023. FY 24 increased the amount to 40,000 for to

account for the increased prices with an additional small amount for inflation.

- External PCR – 7575.026 – We have been testing more *Aedes aegypti* pools than we have planned for. This is a reflection of the spread of the mosquitoes and our ongoing efforts to evaluate suspect human cases. FY 24 increased budget from 300 pools to 1,500 pools an increase of 500%.
- Internal PCR – prices have increased and we have been collecting more *Culex* mosquitoes. Number of pools tested was increased from 6000 to 7500 and the price per sample from \$6.50 to \$8.00 to better reflect FY 23 spending.

Surveillance and Quality Control Department's Goals:

- Revise *Aedes* surveillance: The District detected *Aedes aegypti* within its service area in 2016. As the detections of new locations have primarily involved service requests from residents, trapping was driven by location. The Surveillance and Quality Control Department adjusted the location of traps in 2021 and 2022 and has found expanded range in the eastern Coachella Valley.
- Rapid detection of arbovirus samples: The Surveillance and Quality Control Department currently conducts virus testing for the *Culex* mosquitoes that it collects, testing for West Nile virus, St. Louis encephalitis virus, and western equine encephalomyelitis virus. Testing these mosquitoes at the District has benefited the District's Control Operations Department and the residents by allowing for a rapid response to positive samples. In reviewing the continued need for expanded arbovirus testing that has been necessary with the re-emergence of St. Louis encephalitis virus, the Surveillance and Quality Control Department has expanded the number of samples budgeted to be tested.
- Examine product efficacy: The Surveillance and Quality Control Department will examine several new and existing mosquito control products to define the efficacy and residual activity for mosquitoes in the Coachella Valley. Assays planned include using adulticides in storm water structures, coverage of area-wide applications using truck-mounted equipment to mosquito sources in urban portions of the valley, examination of adulticide applications in response to virus-positive mosquito samples, and efficacy of products approved for controlling mosquito larvae. The Department will continue examining procedures needed for Sterile Mosquito Control Methods, including better understanding of the behavior of *Aedes aegypti*.

- Ensure regulatory compliance: The Surveillance and Quality Control Department will continue to ensure that the District is compliant with relevant environmental laws and regulations. In this fiscal year, the Surveillance and Quality Control Department will apply for the District's National Pollutant Discharge Elimination System permit for compliance with state enforcement of the Clean Water Act if it becomes available.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **400 – Surveillance and Quality Control Program**

Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	Laboratory Manager (1) Vector Ecologist (2) Biologist (3) Laboratory Assistant II (1) Laboratory Assistant I (2) Laboratory Technician (2)	1,082,104
5102	Payroll – Seasonal	1Seasonals (890 max hours) per seasonal (0.5FTE)	16,020
5103	Temporary Services	Health Careers Connection Intern \$6,900	6,900
5105	Overtime	Holiday Animal Care – 40 hours ULV Calibration - 8 hours ULV Evaluations – 5 Evaluations -160 hours <ul style="list-style-type: none"> • CSEA -24 Hours/Evaluation • Teamster – 8 Hours/Evaluation Emergency/Epidemic/ Response and Special Projects <ul style="list-style-type: none"> • CSEA – 20 hours • Teamster – 20 hours Total Hours – 248 hours	12,000
5150	State Retirement	District contribution to CalPERS	112,534
5155	Social Security	District contribution is 6.2% of salary	66,385
5165	Medicare	District contribution is 1.45%	15,525
5170	Cafeteria Plan	Based on current elections	178,046
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	26,744
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	5,208

6050	Dues & Memberships	ESA \$161 (3) SOVE \$70 (3) Board Certified Entomologist renewal \$105 (1) FAA UAS Certification \$50 (2-year license)	898
6050 Sub Acct: 014	State Required CEU	Annual renewal fees - \$173 per certified person	1,903
6060	Reproduction and Printing	Fees for publishing scientific manuscripts	2,500
6070	Office Supplies	Printing and general office supplies Printer contract \$2,000 Office supplies \$2,000 Posters (12) \$1,200 3D printer supplies (\$3,000)	8,200
6075	Postage	PCR Confirmation Shipping 5 times/season \$100/shipment = \$500 Misc. Shipping \$1500 UPS - includes Aedes samples for CDZ testing	2,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Fall Meeting \$8000/Employee (3) Planning Meeting northern CA - \$1,000/Employee (2) Spring Meeting northern CA \$1000/Employee (3)	7,400
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference Monterey \$1,400/Employee (5)	7,000
6200	Meeting Expense	Staff Meeting(s)	550
7000	Uniform Expense	District Apparel Professional Shirts \$175/Employee (7 = \$1225) Cintas Rental Uniforms Year = \$8,500 Towel Purchase Cleaning Service \$300/year	10,025
7050	Safety Expense	Personal protection equipment Laboratory & Field safety equipment	6,000
7310 FUND 14	Maintenance & Calibration	PCR Maintenance Contract \$3,500 Microscope services \$800 BSL Cert & Hood Certification \$1,000 Pipette Calibration \$1,500	6,800
7350	Permits	RivCo DEH Level II Waste Permit - 1,850 AQMD Annual Emergency Electric Generator Permit Fee - 1,456 AQMD Generator Emissions Flat Fee - 140 NPDES Clean Water Act permit -250	3,700
7450	Equipment Parts & Supplies	Small equipment for laboratory, routine replacement, wear and tear - 3,500	5,500

		Distilled water (Puretec) - 2000	
7550	Lab Operating Supplies	Routine supplies and maintenance, mosquito rearing supplies, 9,000 AirGas - dry ice \$40,000 Biohazard disposal - \$5,750	54,750
7575 Sub Acct: 026	Surveillance - External PCR	External Mosquito PCR <ul style="list-style-type: none"> • Confirmation testing at DART \$110 (5 pools at \$22) • Aedes pools - \$33,000 (1,500 pools at \$22 each) • Supplies for external PCR - \$3,000 	36,110
7575 Sub Acct: 045	Surveillance - Internal PCR	Internal Mosquito PCR @ \$8.00/Sample Testing 7,500 pools <ul style="list-style-type: none"> • 	60,000
7575 Sub Acct: 057	Surveillance - Traps & Parts	Traps & Parts - routine needs \$9000 Batteries for traps - \$3200 BG Lures - \$4000 (100 lures) Replace 20 of BG Sentinel traps - \$5000	21,200
7600 Sub Acct: 027	Professional Development	AMCA \$1,500/Employee (4) ESA \$2,000/Employee (3) IFA \$1,500/Employee (2) PBESA \$1500/Employee (1) SOVE \$1500/Employee (1) Professional development courses -\$1500	19,500
7700	Motor Fuel & Oils	Fuel & oils for department vehicle(s)	
7800	Biological Control	SIT Program	0
8415	Equipment	Bottle roller - 8,000	8,000
8900	Transfer to Capital Project Fund	Transfer to capital project fund for Insectary Construction	700,000

2023-2024 SEASONAL HIRING SCHEDULE

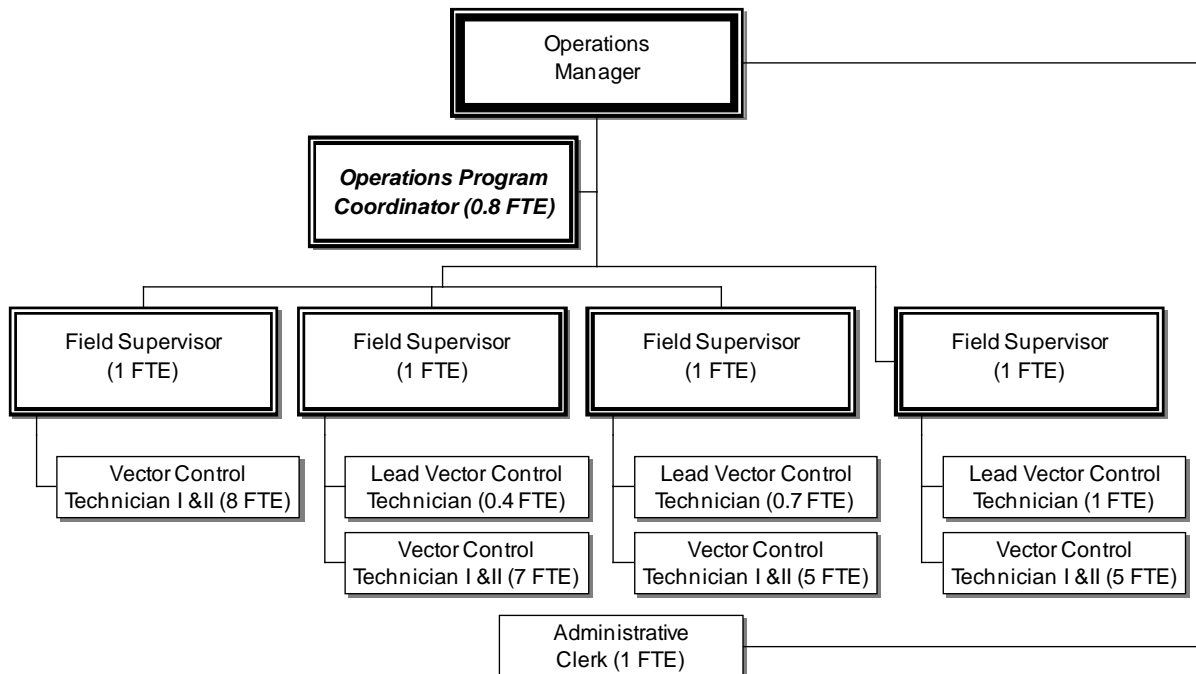
PROGRAM	PERIOD	NUMBER
Mosquito Traps	7/1 - 11/30/23	2
Mosquito Traps	3/1 - 6/30/24	1

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 500 – CONTROL OPERATIONS PROGRAM

PROGRAM DESCRIPTION

Control Operations Program is responsible for environmentally friendly and effective suppression of pathogen-carrying vectors and mosquitoes for the purpose to reduce the transmission risks to humans and other animals of diseases caused by West Nile, Saint Louis and western equine virus. The District covers a 2,400 square mile area where a dozen resort and residential communities provide ample vector and nuisance species habitat ranging from the Salton Sea marshes to agricultural habitats, neglected pools and different urban locations. State Certified Vector Control Technicians take care of site inspections, surveillance, preventive chemical applications, and, when appropriate, use biocontrol measures such as use of mosquito-eating fish and other integrated vector management control methods. They also execute a call - requested inspections for controlling red imported fire ants, eye gnats and flies, and provide site inspections for rodent proofing residential and public properties and other nuisance and vector species.

The Red Imported Fire Ants (RIFA) program is focused on suppressing the population of RIFA and maintaining the level of infestation to minimum. Currently the program is addressing large green areas/golf courses as well as the residential call reporting RIFA infestation.

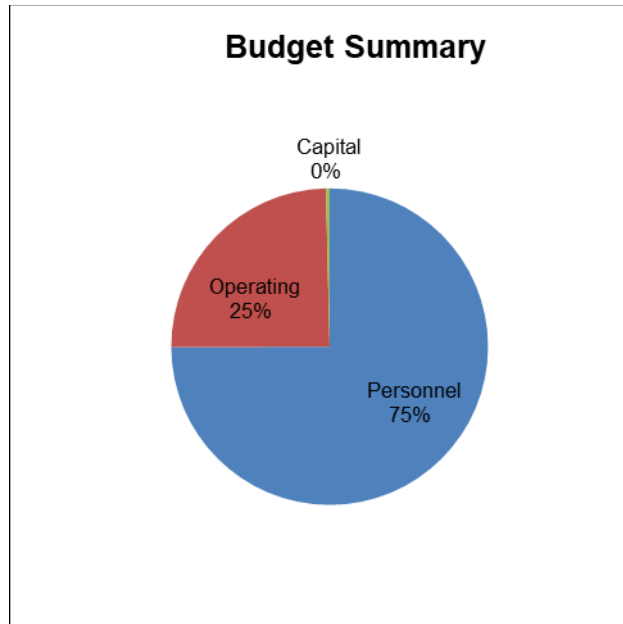


STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Operations Manager	1	1	1	1
Operations Coordinator	0.8	0	0	0
Field Supervisor	4	4	4	4
Administrative Clerk	1	1	1	1
Lead Vector Control Technician	2.1	3	3	3
VCT II	10	7	7	7
VCT I	15	17.5	17.5	16
Seasonal Employees (FTE)	3.4	5.1	5.1	6.8
Total Positions	37.3	38.6	38.6	38.8

EXPENDITURE SUMMARY

500 - CONTROL OPERATIONS	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	3,933,741	3,954,431	3,876,631	3,637,650
Operations & Maintenance	1,295,293	1,159,656	1,144,837	1,073,181
Capital	20,000	24,615	22,000	18,385
Total Expenditures	<u>\$5,249,034</u>	5,138,702	5,043,468	4,729,216



BUDGET HIGHLIGHT

- Inflation has been a concern when purchasing most items. Control products has not been the exemption. Budget amount was increased for this item to account for any costs increase. As we have been notified during several meetings with sales representatives of increases on certain products.
- WALs has been an approach in recent years to reduce the number of *Aedes aegypti* mosquitoes in communities. We are planning our annual aerial WALs applications; we have increased the number of applications and the coverage area. The increment of applications was determined due to high *Aedes aegypti* adult detections at the later part of the year. By increasing the number of applications our aim is to have a higher reduction of the adult mosquito population during the peak season. By increasing the coverage area, the number of flying hours also increase, subsequently increasing the cost of helicopter services.
- Full and part time staff have been increasing. This accounts for higher safety equipment expenses. This covers most items needed for staff to perform their work such as boots, PPE, and other supplies.
- In operations we plan to implement physical control use during our best management practices. Xeripave showed promising results reducing mosquito larvae and applications. We are also working on other ways to assist residents by removing potential breeding sources, primarily *aegypti* sources, from their homes.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **500 – Control Operations Program**

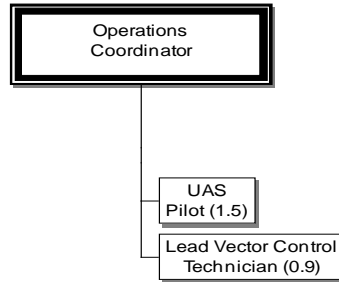
Account	Description	Justification	Budget 2023-24
5101	Payroll – Full Time	See staffing summary	2,681,912
5102	Payroll – Seasonal	10 Seasonal 700 hours (890 max) per seasonal FTE 3.4	126,000
5105	Overtime	Budgeted in contingency	5,000
5150	State Retirement	District Contribution to CalPERS	259,649
5155	Social Security	District Contribution is 6.2% of salary	169,712
5165	Medicare	District Contribution is 1.45% of salary	39,691
5170	Cafeteria Plan	Based on current election	608,389
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	26,506
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	16,883
6050	Dues & Membership	SOVE (1) FAA Certifications DPR UAS CEU Fees	845
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: Operations Manager (1) Operations Coordinator (1) Field Supervisor (4) Lead Technician (3) Vector Control Technician II (10) Vector Control Technician (15) @\$143/each	4,862
6070	Office Supplies	General office and printing supplies	5,000
6075	Postage	UPS/USPS mailing costs – anticipate abatement mailings	1,000
6110 Sub Acct: 010	MVCAC Committee Assignments	MVCAC Committee Travel Planning Meeting - \$800/Employee Spring Meeting \$800/Employee	1,600

6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference - (1) OPS Manager, (1) Supervisor(1), OPS Coordinator (1), Lead Tech, (1) VCT Talk/Poster \$1,400 each	7,000
6200	Meetings Expense	Departmental Staff meetings	1,120
7000	Uniform Expense	Uniforms- Pants, shirts, jackets: \$11,302.20 Mats for Operations- \$5,460 50 Bath Towels: \$1,219 Loaner shirts: \$916.76 Supervisor shirts: \$600 Emblem and other fees: \$9,776	35,000
7050	Safety Expense	Personal Protection Equipment: Gloves, boots, safety glasses, Deet, Dog Shield, Gatorade	17,000
7450	Equipment Parts & Supplies	Replacement and spare parts for all small field equipment. To include parts for Herd spreaders, Maruyama, Stihls, B&G hand cans, organic and non-organic back packs.	7,000
7600 Sub Acct: 014	State Required CEU	Certification exam application fees Make-up training expenses	1,000
7600 Sub Acct: 027	Professional Development	OSHA Training - \$250 for Safety Officer AMCA - Ops. Mgr., Ops Coordinator, Field Supervisor @\$2000/ea.	6,250
7675	Contract Services	DBM Marlin Leasing	5,000
7700	Motor Fuel & Oils	Fuel and oils for department vehicles/equipment	130,000
7750	Field Supplies	Routine operating and maintenance supplies to aide control efforts	9,000
7800	Control	Total control budget	670,572
7800 Sub Acct: 028	Chemical Control	Larviciding and Adulticiding products WALS planned efforts Rural planned aerial and ground applications Urban control efforts	
7800 Sub Acct: 037	Physical Control	Source reduction - Artesian Well Rebate; Xeripave; Vegetation Management (suburban /rural), Fly Control	15,000
7850 Sub Acct: 029	Aerial Applications Rural	Larviciding and Adulticiding of Salton Sea Marsh Habitats and/or Duck Clubs. Aerial Adulticiding in response to WNV outbreak. Planned 8 larvicide applications at Salton Sea Marsh totaling about 56 hrs. - Salton Sea Aviation (\$2350/hr.)	132,100

7850 Sub Acct: 038	Aerial Applications Urban	Aerial services for larviciding for <i>Aedes aegypti</i> in urban areas @ \$3,000/hr. x 5 hour treatments for 8 treatments	120,000
8415	Operations Equipment	Operations Equipment B & G Sprayers- (3) \$1,200 Liquid backpack sprayers- \$450 Maruyama's- (3) \$2,400 Cutting tools- (1) Brush cutter \$1,600, (1) Chain saw \$800 Colt Handheld foggers- (2) \$6,000 Storage cabinets- \$900 Worktable- \$300 Stackable bins- \$120 Rolling tool storage- \$700	20,000
9000	Contingency Expense	Based on risk assessment. Ground and aerial unscheduled applications. Additional control product. Overtime	110,000

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 510 – UNMANNED AIRCRAFT APPLICATIONS (UAS)

PROGRAM DESCRIPTION



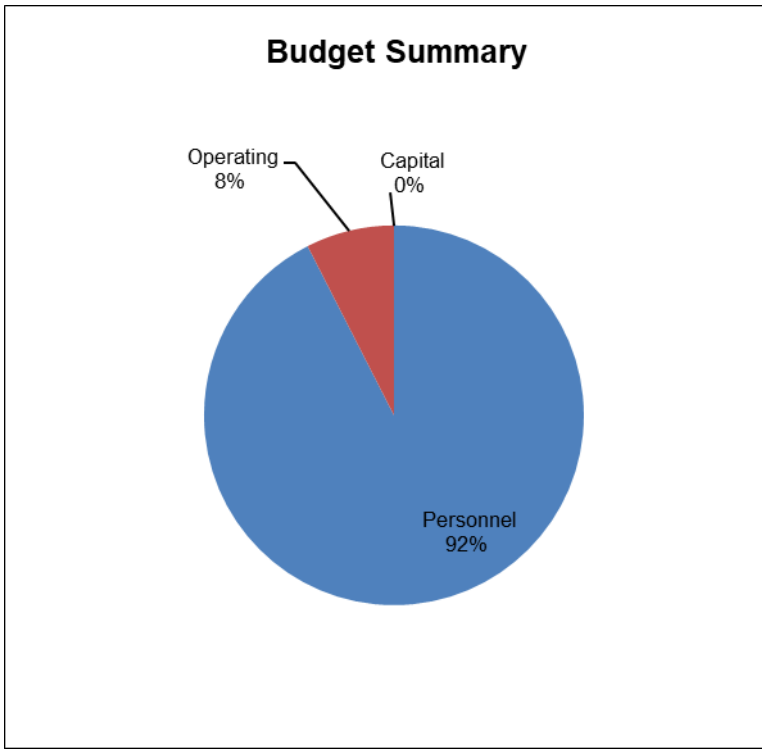
STAFFING SUMMARY

Title	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Operations Coordinator	0.2	0	0	0
UAS Pilot 1	1.0	0	0	0
Lead Vector Control Technician	0.6	0	0	0
UAS Pilot 2	0.5	0	0	0
Lead Vector Control Technician	0.3	0	0	0
Total Positions	2.6	0	0	0

Operations Coordinator will oversee this department estimated to be one fifth of their time. The budget plan is to hire one UAS Pilot in July and another in January. One Lead VCT will help out 3 days a week until the hiring of second pilot, then an additional Lead VCT will help out 3 days a week.

EXPENDITURE SUMMARY

510 - UAS INTERNAL SERVICE FUND	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	368,021	0	0	0
Operations & Maintenance	29,900	0	0	0
Capital	0	0	0	0
Total Expenditures	\$397,921	0		



ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

UNMANNED AIRCRAFT APPLICATIONS

Program **510 - UAS**

Account	Description	Justification	Budget 2023-24
5101	Payroll - Full Time	See staffing summary	249,107
5150	State Retirement	District Contribution to CalPERS	24,747
5155	Social Security	District Contribution is 6.2% of salary	15,242
5165	Medicare	District Contribution is 1.45% of salary	3,565
5170	Cafeteria Plan	Based on current election	67,518
5180	Deferred Compensation	District contribution of 3.825% of salary for Non CSEA represented employees	6,497
5195	Unemployment Insurance	6.2% of the first \$7,000 of each employee's salary	1,345
6050	Dues & Membership	FAA Certifications	1,000
6050 Sub Acct: 014	State Required CEU	Annual CDPH Recertification Fees: UAS Pilot (2)	300
6110 Sub Acct: 023	MVCAC Annual Conference	MVCAC Annual Conference - (1) UAS Pilot,	1,400
6200	Meetings Expense	Staff	200
7000	Uniform Expense		3,000
7050	Safety Expense	Personal Protection Equipment: Gloves, boots, safety glasses, Deet, Dog Shield, Gatorade	1,000
7600 Sub Acct: 014	State Required CEU	Certification exam application fees Make-up training expenses	1,000
7600 Sub Acct: 027	Professional Development	Training budget	2,000
7860	UAS Applications	Treatment applications & support for staff to implement drone program. 20,000	20,000

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 580 – ABATEMENT/SOURCE REDUCTION

PROGRAM DESCRIPTION

The Abatement Expense department supports the costs associated with the abatement procedure such as court filing fees and contract services to provide corrective measures to abated property such as pool draining and yard cleaning to reduce health and safety hazards.

EXPENDITURE SUMMARY

580 – ABATEMENT	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Personnel	-	-	-	-
Operations & Maintenance	5,000	5,000	-	-
Capital	-	-	-	-
Total Expenditures	\$5,000	\$5,000	\$-	\$-

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund
 Program **580 – Abatement**

Account	Description	Justification	Budget 2023-24
6105	Legal Services/ Filing Fees	Legal fees/ filing fees concerning abatement	1,000
7675	Contract Services	Expenses of contract services to provide corrective actions to abated property, if needed.	2,000
7800	Physical Control	Source reduction – Artesian Well Rebate; Xeripave; Vegetation Management (suburban /rural) , Fly Control	2,000

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 600 – RESEARCH PROGRAM**

PROGRAM DESCRIPTION

BACKGROUND:

The District has had a long beneficial relationship with the vector control researchers from universities and other state/federal organizations. The purpose of research funded by the District is to develop and evaluate applied vector and vector-borne disease surveillance and/or integrated vector management (IVM) strategies. These projects ultimately improve the District's operations and surveillance programs and make the best use of the District's financial resources. Funded research leaves a legacy of knowledge in the form of publications and presentations that can be used by mosquito control districts in California, nationally, and around the world.

COLLABORATIVE RESEARCH PROJECTS

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **600 – Research Program**

Account	Description	Justification	Budget 2023-24
8510	Research Projects	Funds available for research Fund encumbered \$101,235.26 Balance \$78,864.74 Budget for calendar year 2024 is \$157,529.48	180,000
8510	Community Research	East Coachella Valley community outreach research projec	200,000

FUND 01 – GENERAL OPERATING FUND
OPERATING BUDGET 2023-24
PROGRAM 601 – USDA COOP AGREEMENT PROGRAM

PROGRAM DESCRIPTION

BACKGROUND:

The District has had beneficial relationship with the United States Department of Agriculture (USDA). A group of investigators at the USDA Center for Medical, Agricultural and Veterinary Entomology (CMAVE) conduct research to evaluate vector control strategies in hot, arid environments with the main goal of finding methods to protect US soldiers overseas from vectors and vector borne diseases. Their research is funded by the Department of Defense Deployed Warfighter Program. The USDA CMAVE researchers selected our District to investigate vector control strategies because of the environmental similarity to locations in the Middle East, as well as the District’s staff and facility to assist in research. The District provides labor, materials, and laboratory space to assist in the research projects. In return the District gets funds to compensate for the use of staff time and materials, funding for District staff to receive extra information in vector control by funding travel to conferences, up-to-date information on vector control methods in our desert environment, and the opportunity to work alongside from and learn from outstanding researchers.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **601 – USDA COOP Agreement Program**

Account	Description	Justification	Budget 2023-24
4530	USDA Reimbursement	Reimbursements for expenses encumbered by the District for research projects under Agreement No. 58-6036-5-003	35,000

Account	Description	Justification	Budget 2023-24
7550	Materials & Supplies	Materials and supplies for research projects	7,100

**FUND 01 – GENERAL OPERATING FUND
 OPERATING BUDGET 2023-24
 PROGRAM 602 – LABORATORY TESTING PROGRAM**

PROGRAM DESCRIPTION

BACKGROUND:

The District began testing mosquito samples for the three most common arboviruses of public health concern in California, St Louis Encephalitis virus (SLE), Western Equine Encephalitis virus (WEE) and West Nile virus (WNV) at the District's expanded laboratory in late 2014. The District routinely tests about 6,000 mosquito samples. The District has the capability to test more samples with the existing staff. The District has been in discussion with other nearby vector control agencies to perform testing of mosquito samples for these agencies. The District performs testing for the cost of materials and labor used. This would allow for these agencies to test mosquito samples at a lower cost than sending them to the UC Davis Arbovirus Research and Training (DART) group. If the District tests more samples then the cost of testing will stay low as more samples tested per plate makes the testing process cheaper per sample. However, the District only wants to test samples for a few smaller agencies as too many samples would increase labor. This will be the 7th year for testing samples.

Goal to Test 1,000 samples

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 01 – General Fund

Program **602 – Laboratory Testing Program**

Account	Description	Justification	Budget 2023-24
4530	Reimbursement	Reimbursements for testing	14,000

Account	Description	Justification	Budget 2023-24
7575	Materials & Supplies	Materials and supplies \$6.50/Sample	6,500

**Coachella Valley Mosquito and Vector Control District
THERMAL FACILITY REMEDIATION FUND RESERVE**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	148,674	129,139	144,774	90,905
REVENUE				
Misc Revenue				-
Income from Lease	15,000	15,000	15,000	15,000
Interest	1,400	400	1,400	369
Transfer From General Operatir	67,000	39,655	39,655	38,500
TOTAL REVENUE	83,400	55,055	53,900	53,869
EXPENSES				
6095 Professional Fees	50,000			
7300 Maintenance	-	-	50,000	-
8415 Capital				
TOTAL EXPENSES	50,000	-	50,000	-
Total Revenue Less Expense	33,400	55,055	3,900	53,869
Ending Fund Balance	182,074	184,194	148,674	144,774

FUND 12 – THERMAL FACILITY REMEDIATION FUND RESERVES
BUDGET 2023-24
PROGRAM 900 –THERMAL FACILITY REMEDIATION FUND RESERVES

PROGRAM DESCRIPTION

This program details capital expenditures for ongoing improvements at the District’s Thermal Facility. In FY2008-09, substantial funds were used to finance a remediation action plan that included capping the soil with asphalt. One of the recommendations from the engineering firm hired to design the remedial action plan was to repair or repave the whole area every 10 years. Estimated cost based on today’s valuation is \$450,000; increase by CPI of 3 % the estimated liability is \$605,000. Revenue to fund this includes a transfer from the General Fund and Rental Income from the lease with the current occupiers, both annually increased by CPI.

BUDGET SUMMARY

900 –THERMAL FACILITY REMEDATION FUND RESERVES	2023-244 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance	148,674	129,138	144,774	90,905
Revenue & Transfer from General Fund	83,400	53,900	53,900	53,869
Expenditure	50,000	0	50,000	0
Ending Fund Balance	182,074	184,194	148,674	144,774

Element Objective and Strategy: The objective of the Thermal Facility Remediation Fund Reserves is enhancing the quality of life for the community through fiscally responsible funding of the remediation and maintenance program. Our strategy is to fund the continual lifetime remediation maintenance obligation over a continual ten year period.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 12 – Thermal Facility Remediation Fund Reserves

Program **900 – THERMAL FACILITY REMEDIATION FUND RESERVES**

Revenue

Account	Description	Justification	Budget 2023-24
4900	Transfer from Gen Fund	Transfer from General Operating Fund	67,000
4520	Interest	Interest from investments	1,400
4530	Miscellaneous Receipts	Lease agreement with Coachella Unified School District	15,000

Expenditure

Account	Description	Justification	Budget 2023-24
6095	Professional Fees	Grant Writer	50,000
8415	Paving	Remediation project	0

Funding Schedule (Inflation 6%)

Fiscal Year Ending	Year	Estimated Expense	Revenue	Fund Transfer	Expense	Fund Balance	% Funded
	0	450,000					
FYE 6/30/21	1	477,000	17,295	35,000		91,274	19%
FYE 6/30/22	2	505,620	15,000	38,500		144,774	29%
FYE 6/30/23	3	535,957	15,000	39,655	50,000	149,429	28%
FYE 6/30/24	4	568,115	15,000	67,000		231,429	41%
FYE 6/30/25	5	602,202	15,000	71,020		317,449	53%
FYE 6/30/26	6	638,334	15,900	75,281		408,630	64%
FYE 6/30/27	7	676,634	16,854	79,798		505,282	75%
FYE 6/30/28	8	717,232	17,865	84,586		607,733	85%
FYE 6/30/29	9	760,266	18,937	89,661		716,332	94%
FYE 6/30/30	10	805,881	20,073	95,041		831,446	103%

**Coachella Valley Mosquito and Vector Control District
CAPITAL EQUIPMENT REPLACEMENT FUND RESERVE BUDGET**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	<u>946,191</u>	<u>620,254</u>	<u>789,009</u>	<u>891,116</u>
REVENUE				
Transfer from General Fund				
Interest	18,924	2,481	2,481	-
Sale of Assets	-	-		
Transfers From Operating Budget	<u>195,298</u>	<u>286,361</u>	<u>286,361</u>	<u>47,506</u>
TOTAL REVENUE	214,222	288,842	288,842	47,506
EXPENSES				
8415 Capital Outlay - IT	321,256	152,832	101,285	127,837
8415 Capital Outlay - Fleet Equipment				14,064
8415 Capital Outlay - Facilities				-
8415 Capital Outlay - Operations	45,145	67,719	30,374	
8415 Capital Outlay - Lab Equipment				7,713
TOTAL EXPENSES	366,401	220,551	131,659	149,614
Total Revenue Less Expense	<u><u>(152,179)</u></u>	<u><u>68,291</u></u>	<u><u>157,183</u></u>	<u><u>(102,108)</u></u>
Ending Fund Balance	<u>794,012</u>	<u>688,545</u>	<u>946,191</u>	<u>789,009</u>

FUND 13 – CAPITAL REPLACEMENT FUND BUDGET 2023-24
PROGRAM – INFORMATION TECHNOLOGY, FACILITIES, OPERATING AND LAB EQUIPMENT

PROGRAM DESCRIPTION

The Capital Replacement Fund Budget Program is tasked with the purchasing, replacement and upgrade of all District facilities, property, vehicles, information technology equipment and major software.

EXPENDITURE SUMMARY

FLEET, FACILITIES, OPERATING & LAB EQUIPMENT	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance	946,191	620,254	789,009	891,116
Revenue	18,924	2,481	2,481	2,904
Transfers from Operating Budget	195,298	286,361	286,361	47,506
Capital Expenditure	(366,401)	(220,551)	(131,659)	(149,614)
Ending Fund Balance	794,012	688,545	946,191	789,009

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 13 – Capital Replacement Fund

Revenue

Description	Justification	Budget Amount 2023-24
Bank Interest	Interest from Equipment Replacement Fund	18,924
Transfer from Operating Budget	Equipment Replacement – Annual Depreciation	195,298

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 13 – Capital Replacement Fund

Account	Description	Justification	Budget 2023-24
8415	Capital Outlay - IT	Secure-Centric Rubrik Backup Solution (3 Year Agreement) 78,000 APC Smart-UPS Replacement 1500 Network ADM, OPS, LAB, TNK 16,000 APC Smart-UPS Replacement - 3000 ADM Server 6,400 Shaded Parking Video Surveillance Coverage 16,000 Intel Server Replacement 21,600 Cyber Data Loud Speakers IP Paging 480 APX 740 Wireless High-Density High-Capacity 4x4: 4 Access Point 1,024 APX 320X Outdoor Access Point 2x2 MIMO, dual radio 1,072 APX Mounting Bracket Kit 75 Gbit/2.5G PoE+ Injector 140 APX External 30 Degree Directional Antenna 570 (2) Laptop Core i7 d GPU/16GB/ 512GB 13.5 5,000 USB-C to VGA Adapter 140 USB-C to HDMI Adapter 140 mDP to VGA Adapter 140 Docking Station 320 Ergonomic Keyboard and Mouse 250 19" EA 193MI-BK LED Moniroe 880 OPS: Unmanned Aerial System (UAS) Application Drone & Equipment 128,000 OPS: Unmanned Aerial System (UAS) Inspection Drone & Equipment 10,000 OPS: Concurrent ULV Office Application 1,825 OPS: ULV Mobile - Monitor 4s 3,450 OPS: ULV Mobile - Monitor 5 1,150 OPS: ULV Mobile - LT 4,600 OPS: Mesa Tablet 8,000 OPS: NXDN Conventional Radio System 16,000 Website redesign	321,256
8415	Capital Outlay - Operations	OPS: EV Utility Workhorse / Freight / Sales Tax 38,000 OPS: BigTex 50LA Tandem Axle Utility Trailer/Freight/Sales Tax 4,945 OPS: Maruyama Electric Backpack (Field Trials)2,200	45,145

Income / Expense Years 0 to 10										
Fiscal Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Starting Reserve Balance	946,191	798,780	745,562	902,299	1,079,172	1,252,461	1,431,976	1,511,521	1,557,486	1,403,751
One off Reserve Contribution										
Annual Reserve Contribution	203,110	211,234	219,684	228,471	237,610	247,114	256,999	267,279	-	-
Interest Earnings	15,880	12,932	11,868	15,002	18,540	22,006	25,596	27,187	-	-
Total Income	1,165,181	1,022,947	977,114	1,145,772	1,335,322	1,521,581	1,714,571	1,805,986	1,557,486	1,403,751
#	Component									
Shop Equipment										
301	Vehicle lift			50,000						
303	Coats wheel balancers			5,000						
306	Metal insert gas (mig) welder			4,000						
307	Tungsten inert gas (tig) welder			4,200						
308	Tube bender			1,400						
310	Drill press			2,000						
	Sub Total	-	-	-	66,600	-	-	-		

Fiscal Year		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
Laboratory Equipment											
401	Electric Automatic Steam Pressure Sterilizer			11,320							
403	MagMax Express								49,000		
404	Qiagen Retsch Tissue Lyser								5,500		
405	ABI 7500 Fast RT-PCR Machine								56,000		
406	DropVision Microscope & Software		10,000								
410	Microplate Washer			10,495							
	Sub Total		10,000	21,815					110,500		
Operations Equipment											
5001	Equipment			16,000							
5002	4S GPS Monitor Tracking Unit			14,000							
5003	Tifa Power Fogging & ULY Machine						18,000				
5004	Yamaha UMAX Gas Powered Workhorse						8,370				
5005	Yamaha UMAX Gas Powered Workhorse						8,370				
5006	Yamaha UMAX Gas Powered Workhorse						8,370				
5007	Yamaha UMAX Gas Powered Workhorse						8,370				
5008	Cushman Hauler 800X Cart					7,100					
5009	Cushman Hauler 800X Cart					7,100					
5010	Cushman Hauler 800X Cart					7,100					
5011	Cushman Hauler 800X Cart					7,100					
5012	Cushman Hauler 800X Cart					7,100					
5016	2012 Frontier 650 Argo		23,000								
5017	2014 EZ-Go 1500		9,800								
5018	2014 EZ-Go Terrain 1500		9,700								
5019	2019 Argo							22,700			
5023	Guardian 190 ES ULY Fogger w/ GPS & Monitor Mapping Equipment										9,373.60
5024	A1 Super Duty Mister						19,100			19,100	
5025	A1 Super Duty Mister							19,100		1,145	
5032	Big Tex 50LA Tandem Axle Utility Trailer	4,945									
5033	EV Utility Workhorse	38,000									
5034	Maruyama Electric Backpack (field trial)	2,200									
	Sub Total	45,145	42,500	30,000		35,500	70,580	41,800		20,245	9,374
IT Equipment											
2101	Polycom VOIP Telephones									7,000	
2102	IT Toughbooks - replacement tablets		30,000								
2103	Cisco Catalyst Network Switch		9,245								
2104	Storage Area Network Server									9,300	
2105	Board Room A/V Equipment									49,829	
2106	Precision Vision Drone		20,000							20,000	
2107	Supervisor Laptops			10,000							
2108	Manager Laptops			13,000							
2111	PrecisionVision 35 Application Drone							69,000			
2120	Unmanned Aircraft System UAS	69,000							69,000		
2121	Unmanned Aircraft System UAS	69,000							69,000		
2122	NXDN Conventional Radio System	16,000									
2123	Video Surveillance - Shaded Parking Area	16,000									
2124	APC Replacements	22,400				22,400				22,400	
2125	Server Replacement	24,961				24,961				24,961	
2126	Laptops	6,870									
2127	Secure Centric Rubrik Backup	78,000									
2128	ULY Equipment	19,025					19,025				
	Sub Total	321,256	59,245	23,000		47,361	19,025	69,000	138,000	133,490	

Fiscal Year	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33
IT Software										
2107	Accounting Software							16,000		
2108	Microix Budget Software						76,250			
2109	ESRI ArcGIS (Upgraded)		150,639							
2110	Website		15,000							
	Sub Total	-	165,639	-	-	-	-	92,250		
	Total Expenses	366,401	277,384	74,815	66,600	82,861	89,605	203,050	248,500	153,735
										9,374
	Ending Reserve Balance	756,737	662,939	778,821	910,740	1,034,557	1,160,086	1,180,961	1,165,306	1,011,571
										1,002,198

Funding Level

Funding Level	Rating	Interest	2.00%
0-30%	Weak	Contribution Inflation	4.00%
31-70	Fair		
71-100	Strong		

Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Surplus Sales	Interest Income	Projected Reserve Expenses
2024	\$946,191	\$888,461	100%	Strong	\$195,298			\$18,924	\$366,401
2025	\$794,012	\$1,011,070	79%	Strong	\$203,110			\$15,880	\$277,384
2026	\$646,601	\$995,792	65%	Fair	\$211,234			\$12,932	\$74,815
2027	\$593,383	\$876,968	68%	Fair	\$219,684			\$11,868	\$66,600
2028	\$750,119	\$938,769	80%	Fair	\$228,471			\$15,002	\$82,861
2029	\$926,993	\$934,374	99%	Strong	\$237,610			\$18,540	\$89,605
2030	\$1,100,281	\$907,886	121%	Strong	\$247,114			\$22,006	\$203,050
2031	\$1,279,796	\$944,691	135%	Strong	\$256,999			\$25,596	\$248,500

**Coachella Valley Mosquito and Vector Control District
CAPITAL FACILITY REPLACEMENT FUND RESERVE BUDGET**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	3,327,488	2,681,960	2,734,110	2,602,368
REVENUE				
Transfer from Vehicle Fund	-	-		
Interest	24,718	24,718	41,012	
Transfers From Operating Budget	1,451,860	890,000	890,000	395,294
Sale of Assets			-	
Misc.			98,054	
TOTAL REVENUE	1,476,578	914,718	1,029,065	395,294
CAPITAL EXPENSES				
6095 Professional Services	200,000		118,300	27,528
7300 Repair & Maintenance	89,000	64,500	151,278	99,184
7310 Maintenance & calibration	12,500	12,500	-	5,354
7675 Contract Services	-	54,000	12,072	
8415 Capital Outlay	1,725,000	256,500	154,037	131,486
8487 Furniture & Equipment	52,000	52,000		
TOTAL EXPENSES	2,078,500	439,500	435,687	263,552
Total Revenue Less Expense	(601,922)	475,218	593,378	131,742
Ending Fund Balance	2,725,566	3,157,178	3,327,488	2,734,110

**FUND 14 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND BUDGET
2023-24
PROGRAM 950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

PROGRAM DESCRIPTION

This program details capital expenditures for ongoing improvements at the District’s Indio Facility. In FY2017-18, a reserve study projected 30 year costs for maintenance, repair and replacement of District facilities and equipment.

BUDGET SUMMARY

950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance				
-	3,327,488	2,681,960	2,734,110	2,602,368
Revenue & Transfer from General Fund	1,476,578	914,718	1,029,065	395,294
Expenses	2,078,500	439,500	435,687	263,552
Ending Fund Balance	2,725,566	3,157,178	3,327,488	2,734,110

The objective of the **DISTRICT FACILITY CAPITAL REPLACEMENT FUND** is enhancing the quality of life for the community through fiscally responsible funding of the repair and maintenance program. Our strategy is to fund the continual lifetime maintenance obligation over a continual 30 year period.

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 14 – **DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Program **950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Revenue

Account	Description	Justification	Budget 2023-24
4900	Transfer from Gen Fund	Annual Reserve Contribution	1,451,860
4520	Interest	Interest from investments	24,718

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 14 – **DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Program **950 – DISTRICT FACILITY CAPITAL REPLACEMENT FUND**

Account	Description	Justification	Budget 2023-24
General Common Areas			
8415	Capital Improvement	1950 Electric vehicle charging station	40,000
Total General Common Areas			40,000

Account	Description	Justification	Budget 2023-24
BUILDING INTERIORS			
6095	Professional Services	Architect	200,000
7300	Repair & Maintenance	Component 601 – Carpet Board Room - replace Component 1110 Interior Surfaces = Repaint Administration	44,500
8415	Capital Improvement	Component 2350 Periodic Remodel Project – Administration / Board Room Component 909 Bathrooms - Administration 907 Wall Coverings - Admin Lobby	1,000,000
8487	Building Furnishing	Component 902 – Furniture Administrative Furniture / Board Room Component 911 – Check in Desk Remodel	52,000

		Total Building Interiors	\$1,296,500

Account	Description	Justification	Budget 2023-24
BUILDING EXTERIORS			
7300	Repair & Maintenance	1115 Stucco - Administration & Operations	20,000
		Total Building Exteriors	20,000

Account	Description	Justification	Budget 2023-24
MECHANICAL			
7300	Repair & Maintenance	Component 303 - HVAC	24,500
7310	Maintenance & Calibration	Component 354 - Lab Equipment Lab equipment calibration	12,500
8415	Capital Improvement	Component 1312 (A) Solar Panels Replace & 1313 Invertors Replace	600,000
		Total Mechanical	637,000

Account	Description	Justification	Budget 2023-24
FLEET			
8415	Capital Equipment	Component 10063 Electric Vehicle Transit Sprinter Van 78,000 District Branded EV Wrap 6,200	85,000

INCOME/EXPENSE YEARS 0 TO 4

Income / Expense Years 0 to 4					
	Fiscal Year	2023-24	2024-25	2025-26	2026-27
	Starting Reserve Balance	3,327,488	2,725,566	2,875,643	3,046,924
	One off Reserve Contribution	1,000,000			
	Annual Reserve Contribution	451,860	469,934	488,732	508,281
	Vehicle sales				
	Interest Earnings	24,718	23,969	23,341	23,341
	Total Income	4,804,066	3,219,469	3,387,716	3,578,546

#	Component				
General Common Areas					
103	Concrete Surface - ADA Entrance Work	-	-	-	-
201	Asphalt - Remove & Replace	-	-	-	-
202	Asphalt - Seal/Fill			-	50,393
414	Flag Pole - Replace	-	-	-	-
415	Wood Pergolas - Replace	-	-	27,318	27,318
420	Large Canvas Awnings - Replace	-	-	-	-
502	Chain Link Fence - Replace	-	-	-	-
503	Metal Rail - Replace	-	-	-	-
707	Vehicle/Trash Gates - Replace	-	-	-	-
802	Pole Lights - Replace	-	-	-	-
902	Exterior Furnishings - Replace			6,010	
1107	Metal Rail - Repaint		2,122	-	
1107	Perimeter Metal Fence - Repaint		12,731	-	
1950	EV Charging Station	40,000			
	Sub Total	40,000	14,853	33,328	77,711

Building Interiors					
113	Coated - Floors - Resurface				10,000
415	Electric Roll-Up Shade - Replace	-			
601	Carpet - Replace	32,000			
606	Vinyl Flooring (A) - Replace		68,959		
606	Vinyl Flooring (B) - Replace	-			
610	Tile Floor - Replace	-			
902	Furniture - Replace	32,000			
904	Kitchen (Admin) - Remodel	-	-	-	-
906	Acoustic Ceiling Panels - Replace	-	-	-	-
907	Wallcoverings - Replace	10,000			
909	Restrooms - Refurbish	10,000	-	-	-
910	Built-In Cabinetry (A) - Replace				
910	Built-In Cabinetry (B) - Replace		-	-	-
911	Check-In Desk - Remodel	20,000	-	-	-
912	Sinks - Replace	-	-	-	-
913	Stainless Steel Counters - Replace				
1110	Interior Surfaces - Repaint	12,500	31,827	-	-
2350	Periodic Remodel Projects	1,180,000	-	-	-
	Sub Total	1,296,500	100,786	-	10,000

Fiscal Year		2023-24	2024-25	2025-26	2026-27
Building Exteriors					
701	Roll-Up Doors - Replace	-	-	-	-
710	Car/FOB Reader System - Replace	-	-	-	-
715	Utility Doors - Replace	-	-	-	-
717	Windows & Doors (Glass) - Replace	-	-	-	-
1115	Stucco - Repaint	20,000	-	-	-
1125	Metal Corrugated Siding - Replace	-	-	-	-
1301	Roof (Modified Bitumen) - Replace	-	160,000	-	-
1302	Roof (Single Ply) - Replace	-	-	-	-
1308	Metal Roofs (Curved) - Replace	-	-	-	-
1309	Metal Roofs (Flat) - Replace	-	-	-	-
1310	Gutters/Downspouts - Replace	-	-	-	-
Sub Total		20,000	160,000	-	-
Mechanical					
302	Generator/Transfer Switch - Replace	-	-	-	-
303	HVAC/Packaged Systems - Replace	24,500	26,523	27,318	27,318
305	Surveillance/Brivo System - Replace	-	-	-	-
306	Centrifugal Fans - Replace	-	-	-	-
309	Chiller System - Replace	-	-	-	-
328	Fire Alarm/Systems - Upgrade	-	-	-	-
332	Bolier/Water Heaters - Replace	-	-	-	-
334	Water Treatment System - Replace	-	-	-	-
354	Lab Equipment - Annual Projects	12,500	15,914	16,391	16,391
355	Lab Equipment - Replace (2008)	-	10,300	-	-
355	Lab Equipment - Replace (2010)	-	-	-	-
355	Lab Equipment - Replace (2011)	-	15,450	-	-
355	Lab Equipment - Replace (2014)	-	-	-	-
355	Lab Equipment - Replace (2017)	-	-	-	-
356	Deep Freezer - Replace A	-	-	-	14,205
356	Deep Freezer - Replace B	-	-	-	-
360	Chambers/Pressurer Sys - Mod/Upgrad	-	-	-	6,556
365	Bio Equipment - Partial Replace	-	-	-	10,927
370	IT/Audio Equip - Annual Projects	-	-	-	-
705	Gate Operators - Replace	-	-	19,570	-
712	Dispensers / Fountains - Replace	-	-	-	-
929	Appliances - Replace	-	-	18,540	18,540
1001	Backflow Devices - Replace	-	-	-	-
1312	Solar Panels (A) - Replace	-	-	-	-
1312	Solar Panels (B) - Replace	565,000	-	-	-
1313	Solar Panel Invertors - Replace	35,000	-	-	-
1818	Fuel Tank Controls - Replace	-	-	-	-
1903	Shop/Utility Equipment - Replace	-	-	-	-
Sub Total		637,000	68,187	81,819	93,937

Fiscal Year	2023-24	2024-25	2025-26	2026-27
Vehicles				
Full size Truck			225,645	225,645
Electric Passenger Vehicle	85,000			
Sub Total	85,000	-	225,645	225,645
Total Expenses	2,078,500	343,826	340,792	407,293
Ending Reserve Balance	2,725,566	2,875,643	3,046,924	3,171,253

FUNDING STATUS

		Funding Level	Rating					
		0-30%	Weak					
		31-70	Fair					
		71-100	Strong					
Year	Starting Reserve Balance	Fully Funded Balance	Percent Funded	Rating	Annual Reserve Contribution	Special Funding Needs	Interest Income	Projected Reserve Expenses
2024	\$3,327,488	\$4,022,228	82.7%	Strong	\$451,860	\$1,000,000	\$24,718	\$2,078,500
2025	\$2,725,566	\$4,212,466	64.7%	Fair	\$469,934		\$27,256	\$343,826
2026	\$2,878,930	\$4,698,978	61.3%	Fair	\$488,732		\$28,789	\$340,792
2027	\$3,055,659	\$4,447,794	68.7%	Fair	\$508,281		\$30,557	\$407,293
2028	\$3,187,204	\$4,270,632	74.6%	Strong	\$528,612		\$31,872	\$689,565
2029	\$3,058,123	\$4,246,004	72.0%	Strong	\$549,757		\$30,581	\$390,485
2030	\$3,247,976	\$4,326,129	75.1%	Strong	\$571,747		\$32,480	\$376,864
2031	\$3,475,339	\$4,736,601	73.4%	Strong	\$594,617		\$34,753	\$1,480,265
2032	\$2,624,444	\$5,193,902	50.5%	Fair	\$618,402		\$26,244	\$175,381
2033	\$3,093,709	\$4,549,521	68.0%	Fair	\$643,138		\$30,937	\$715,649

**Coachella Valley Mosquito and Vector Control District
SIT CAPITAL PROJECT FUND BUDGET**

	Proposed Budget 2023-2024	Adopted Budget 2022-2023	Estimated Actual 2022-2023	Actual 2021-2022
Beginning Fund Balance	846,703	-	-	-
REVENUE				
Transfer from General Fund		500,000	500,000	
Interest				
Transfers From Operating Budget	700,000	500,000	500,000	
Sale of Assets				
TOTAL REVENUE	700,000	1,000,000	1,000,000	
CAPITAL EXPENSES				
6095 Professional Services	40,000	40,000		
7300 Maintenance	20,000			
8415 Capital Expenditure		200,000	153,297	
TOTAL EXPENSES	60,000	240,000	153,297	
Total Revenue Less Expense	640,000	760,000	846,703	
Ending Fund Balance	1,486,703	760,000	846,703	-

FUND 15 – CAPITAL PROJECT - SIT BUDGET 2023-24
PROGRAM 900 –SIT INSECTORY CAPITAL PROJECT FUND

PROGRAM DESCRIPTION

BUDGET SUMMARY

900 – SIT INSECTORY CAPITAL PROJECT FUND	2023-24 Proposed Budget	2022-23 Adopted Budget	2022-23 Estimated Actual	2021-22 Actual
Beginning Fund Balance	846,703	0	0	0
Revenue & Transfer from General Fund	700,000	1,000,000	1,000,000	0
Expenditure	60,000	240,000	153,297	0
Ending Fund Balance	1,486,703	760,000	846,703	0

ACCOUNT DESCRIPTION AND BUDGET JUSTIFICATION

Fund 15 – CAPITAL PROJECT - SIT BUDGET 2023-24
PROGRAM 900 –SIT INSECTORY CAPITAL PROJECT FUND

Revenue

Account	Description	Justification	Budget 2023-24
4900	Transfer from Gen Fund	Transfer from General Operating Fund	700,000

Expenditure

Account	Description	Justification	Budget 2023-24
6095	Professional Fees	Feasibility Study	40,000
7310	Maintenance	Equipment maintenance	20,000