



Coachella Valley Mosquito and Vector Control District
43420 Trader Place, Indio, CA 92201 | (760) 342-8287 | cvmosquito.org

Budget Workshop Via Zoom

Tuesday, May 11, 2021

4:30 p.m.

AGENDA

Materials related to an agenda item that are submitted to Finance Committee members after distribution of the agenda packets are available for public inspection in the Clerk of the Board's office during normal business hours and on the District's website.

In the interest of maintaining appropriate social distancing and to comply with orders issued by Governor Newsom, the Board encourages the public to participate in this meeting via Zoom by calling 1-888-475-4499 (toll free), Meeting ID: [831 9532 7230](https://us02web.zoom.us/j/83195327230) or click this link to join: <https://us02web.zoom.us/j/83195327230>. If you would like to comment on the agenda item or subject matter within the jurisdiction of the Board, please email your public comment to the Clerk of the Board by 2:30 p.m. on May 11, 2021 at mtallion@cvmvcd.org

Assistance for those with disabilities: If you have a disability and need accommodation to participate in the meeting, please call the Clerk of the Board at (760) 342-8287 for assistance so the necessary arrangement can be made.

1. Call to Order – Benjamin Guitron, President

2. Roll Call

3. Confirmation of Agenda

4. Public Comments

Those wishing to address the Board should send an email to the Clerk of the Board by 2:30 p.m. on May 11, 2021, at mtallion@cvmvcd.org or appear at the meeting to provide public comments. Please note that, as stated above, the meeting will be conducted remotely.

A. PUBLIC Comments — AGENDA ITEMS: Persons wishing to address the Board on agenda items are requested to do so at this time. When addressing the Board, please state your name and address for the record. In order to conduct a timely meeting, a three-minute time limit per person per item has been established.

B. PUBLIC Comments — NON-AGENDA ITEMS: Persons wishing to address the Board on items not appearing on the agenda are requested to do so at this time. When addressing the Board, please state your name and address for the record. In order to conduct a timely meeting, a three-minute time limit per person has been established. California Government Code Section 54950 prohibits the Board from taking action on a specific item until it appears on the agenda.

5. Overview/Discussion of Draft FY 2021-2022 Budget - Clive Weightman, Treasurer; David l’Anson, Administrative Finance Manager and Jeremy Wittie, M.S., General Manager **(Pg. 15)**

6. Trustee/Staff Comments

7. Adjournment

Certification of Posting

I certify that on May 7, 2021, I posted a copy of the foregoing agenda near the regular meeting place of the Board of Trustees of the Coachella Valley Mosquito & Vector Control District and the District’s website, said time being at least 72 hours in advance of the meeting of the Board of Trustees (Government Code Section 54954.2)

Executed at Indio, California, on May 7, 2021.

Melissa Tallion, Clerk of the Board

REVENUE ASSUMPTION

- The Benefit Assessment rate remains at \$14.39 per Single Family Equivalent (SFE), revenue per Engineers Report estimated to be \$2,299,810.
- Property tax revenue to increase 2%
- Property tax increment revenue to increase 2%

EXPENDITURE ASSUMPTION

The District employs 63.5 full-time equivalents (FTE), increased with seasonal (part-time) staff beginning early summer 5.5 FTE, totaling 69 full-time equivalents (FTE). An increase of 0.8 FTE over the current fiscal year's latest estimate of 68.2 FTE.

- Cost of living adjustment ## percent for all employees.
- CalPERS Employer Rate decrease from 9.281% to 9.13% (Classic members).
- Prefund extra \$1 million CalPERS unfunded liability from FY20-21 budget surplus

CAPITAL RESERVES FORECAST

The total beginning spendable Capital Fund balance is estimated to be \$14,554,040. Our capital planning has resulted in four Reserve Funds. Full details of what each Reserve covers are described in the budget document. The opening balances are estimated to be General Reserve: \$11,105,022, Thermal Facility Remediation Fund Reserve: \$63,688; Capital Equipment Replacement Fund Reserve: \$726,018; Capital Facility Replacement Fund Reserve: \$2,659,312.

FY2020-21 Forecasted ending balance for General Fund is:

Committed Reserves	
Reserve for Public Health Emergency	4,309,674
Assigned Reserves	
Reserve for Operations	4,800,000
Reserve for Future Liabilities	453,746
Unassigned	1,541,602
Total General Fund Balance	11,105,022

The forecasted ending balance for FY20-21 is \$11.1million, of that \$1.5million is unassigned. This number is made up of the surplus from FY20-21 budget and the change in Reserve for Future Liabilities based on the actuarial valuation of the District's retiree healthcare unfunded liability.

As part of the District's strategic plan, the Operations, Surveillance and Quality Control, and Public Outreach Departments estimated costs for a full scale response to three realistic public health emergencies posed by mosquito-borne viruses found or potentially found here

in the Coachella Valley. Two of these scenarios focused on a mosquito-borne disease outbreak such as West Nile virus or St. Louis encephalitis virus occurring either in the rural shoreline or urban communities of the Coachella Valley. The third scenario involved a full operational response to an outbreak of mosquito virus transmitted by the invasive *Aedes aegypti* mosquito in an urban environment. Total projected cost for all three scenarios is currently \$5,162,230. However due to the District's existing science based Integrated Vector Management program the risk of any one of the three scenarios is very low and all three scenarios occurring simultaneously is extremely low. Keeping the reserve at or above 90% keeps the District in strong financial position to fund any one or all of the operational responses to a mosquito borne disease outbreak.

The Finance Committee was presented with this information and a number of options for this unassigned fund balance. These options included fully funding the Reserve for Public Health Emergency at \$5,162,230 or prefunding CalPERS unfunded liability at the level of \$500,000, \$750,000 or \$1,000,000 from the unassigned fund balance with the remainder supplementing the Reserve for Public Health Emergency. The Finance Committee with staff examined the fiscal impact of each of the options projecting out to FY2026-2027.

Based on that analysis and discussion it was decided that the option most beneficial to the District and strategic planning objectives would be to pre-fund \$1,000,000 to CalPERS with savings to District taxpayers in interest of \$569,896 and to fund the Reserve for Public Health Emergency at \$4,757,318 or 94% of the total estimated cost of \$5,162,230.

Five Year Forecast \$1million option						
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Revenue	2,203,146	12,398,456	12,701,294	13,009,084	13,326,108	13,652,642
Expenses	3,203,146	12,253,285	12,635,209	13,031,847	13,443,978	13,703,138
Profit (Loss)	1,000,000)	145,172	66,085	(22,763)	(117,870)	(50,495)
Fund Balance	1,105,022	10,105,022	10,250,194	10,316,279	10,293,516	10,175,646
*RPHE Funded ratio	94%	94%	97%	98%	98%	95%

FY2021-22 Forecasted beginning balance for General Fund is:

Committed Reserves	
Reserve for Public Health Emergency	4,757,318
Assigned Reserves	
Reserve for Operations	5,800,000
Reserve for Future Liabilities	453,746
Unassigned	0
Total General Fund Balance	11,105,022

Capital Reserves Forecast	Beginning Balance July 1, 2021	Budgeted Revenue	Contribution from / (to) Operations and from Other Capital Funds	Budgeted Expenditure	Ending Balance June 30, 2022
GENERAL FUND					
Committed Reserves: <i>Reserve for Public Health Emergency</i>	4,851,276				4,851,276
Assigned Reserves: <i>Reserve for Operations</i>	5,800,000	12,203,146	(481,300) ⁽¹⁾	(12,721,846)	4,800,000
<i>Reserve for Future Healthcare Liabilities (Net OPEB Liability)</i>	453,746				453,746
<i>Unassigned</i>					
Total	11,105,022	12,203,146	(481,300) ⁽¹⁾	(12,721,846)	10,105,022
THERMAL FACILITY REMEDIATION FUND RESERVE					
Assigned Reserves: <i>Thermal Facility Remediation Fund</i>	63,688	15,000	38,500 ⁽¹⁾	0	117,588
Total	63,688	15,000	38,500	0	117,588
CAPITAL EQUIPMENT REPLACEMENT FUND					
Assigned Reserves: <i>Reserve for Equipment</i>	726,018	2,904	47,506 ⁽¹⁾	(182,402)	594,026
Total	726,018	2,904	47,506	(182,402)	594,026
CAPITAL FACILITY REPLACEMENT FUND					
Assigned Reserves: <i>Reserve for Facility & Vehicle Replacement</i>	2,659,312	18,395	395,294 ⁽¹⁾	(346,500)	2,726,501
Total	2,659,312	37,312	395,294	(346,500)	2,726,501
Total Fund Balance	14,554,040				13,543,137

⁽¹⁾Transfer to/from Operating Budget

OPERATING BUDGET SUMMARY

REVENUE

For Fiscal Year (FY) 2021-22, the total operating revenue is forecast to increase to \$12,203,146 which is 1.6% higher than the estimated actual for Fiscal Year Ending (FYE) June 30, 2021, of \$12,012,392.

REVENUE	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 6/30/2021	% DIFFERENCE	PROPOSED BUDGET 2021 -2022	% DIFFERENCE
PROPERTY TAXES CURRENT	8,989,659	9,75,420	6.5%	9,765,531	2%
PROPERTY TAXES PRIOR	36,817	32,162	-12.6%	32,805	2%
INTEREST INCOME	120,000	45,000	-62.5%	42,000	-7.1%
MISCELLANEOUS	63,000	60,000	-4.8%	63,000	0%
BENEFIT ASSESSMENT	2,299,810	2,299,810	0%	2,299,810	0%
TOTAL	\$11,509,286	\$11,995,392	4.4%	\$12,203,146	1.6%

Riverside County property values are continuing to grow despite the pandemic. The countywide 2020-21 assessed valuation increased by 5.84%. For FY 2021-22 because of the smaller number of properties for sale, the assessed valuation is forecast to rise at a lower level than in previous years. For the FY2021-22 budget, the assumption is that there will be a rise in property tax revenue of 2%. Tax Increment Revenue in FY20-21 rose approximately 13% over the budget amount because of changes to State residual amount calculations following the Chula Vista v Sandoval decision. Moving forward, the District will receive a higher Tax Increment because of this decision. For FY2021-22 the Tax Increment revenue is forecast to increase 2% over the 6/30/2021 estimated actual amount.

REVENUE ASSUMPTION

- Benefit Assessment rates per Single Family Equivalent (SFE) is \$14.39 per SFE estimated revenue \$2,299,810.
- Property Tax Current to increase by 2% in line with Assessors Valuation.
- Interest revenue lowered to \$42,000.

Miscellaneous revenue includes \$16,000 estimated CalCard 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.

EXPENDITURE

Total Operating budget expenditure for FY2021-22 is forecast to be \$13,203,146 this is a 16.5% increase over the estimated actual for FYE June 30, 2021.

EXPENDITURE	ADOPTED BUDGET 2020-2021	ESTIMATED ACTUAL 6/30/2021	% DIFFERENCE	PROPOSED BUDGET 2021-2022	% DIFFERENCE
PAYROLL	8,110,582	7,946,432	-2.0%	9,567,740	16.9%
ADMINISTRATIVE	854,287	734,662	-14.0%	948,329	22.5%
UTILITY	107,270	103,970	-3.1%	107,824	3.6%
OPERATING	1,963,666	1,761,672	-10.3%	2,097,953	16.0%
CONTRIBUTION TO CAPITAL RESERVES	473,481	473,481	0.0%	481,300	1.6%
TOTAL EXPENSES & TRANSFERS	\$11,509,286	\$11,020,217	-4.2%	\$13,203,146	16.5%

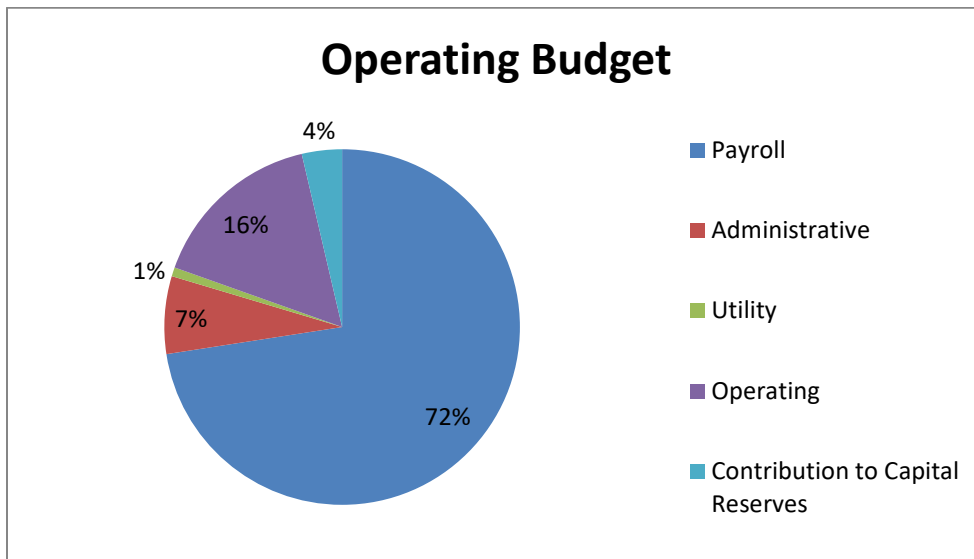


Figure 1 Operating Budget

Expenditures are broken down into Payroll, Administrative, Utility, Operating, and Contribution to Capital Reserves. Payroll costs, which account for 72% of the budget, are projected to increase by 16.9% over the estimated actual for FYE June 30, 2021. The reason for the increase is because of the extra prefunding of \$1 million to CalPERS, the extra positions budgeted, a COLA of ## %, and employee step increases.

The 2021-22 Operating expenses are budgeted to be 16.0% more than the latest estimate for 2020-21. Administrative expenses are projected to increase by 22.5%, Utility increase by 3.6%, and Contribution to Capital Reserves decrease 6.4 %.

EXPENDITURE ASSUMPTIONS

Prefund CalPERS extra \$1,000,000 saving \$569,896 in interest.

Payroll -Organizational Changes Summary- Additional Positions

Surveillance and Quality Control Department (SVQC) – Additional Existing Position- Laboratory Technician

- The addition of one full-time Laboratory Technician hired mid-fiscal year FY21-22, will meet the additional surveillance demands of WNV and SLE vectors as well as invasive Aedes surveillance.
- This will eliminate the need for one SVQC seasonal worker in 2022.

Operations Department – Additional Existing Position – Vector Control Technicians

- Three Vector Control Technician I positions are being budgeted to be filled mid-fiscal year to allow for restructuring of Operations Department and will increase Operations Department staffing by 1.5 FTE.
- RIFA program workload requires year-round staffing of five Vector Control Technicians to meet Departmental service objectives and requests. Adding these three Vector Control Technician I positions will meet this need.

Public Outreach Department - Additional Existing Position – Community Liaison

- A second Community Liaison position will be brought on mid-fiscal year and will increase Public Outreach Department staff by 0.5 FTE.
- Sample of primary objectives for this position will be expansion of adult level education and outreach programs, relationship building with communities and neighborhoods to develop best management plans in coordination with the Operations department.

- This position was approved for FY 2020-21 but was postponed due to COVID-19 restrictions on community outreach programs and events.

Payroll -Organizational Changes Summary- Position Reclassification Addition

Finance Department- *Re-classification/Promotion*

- Accounting Technician II reclassified to Payroll Coordinator which will better reflect the District’s need and current workload of this position.
- This position routinely processes payroll, employee benefits, and is the Timeclock administrator
- The Payroll Coordinator is the District expert on all payroll matters including impact of new laws, CalPERS payroll reporting, processing pay adjustments due to WC, long term disability, leaves of absence and calculate retro pay.

Surveillance and Quality Control Department (SVQC) -*Re-classification/Promotion*

- One Biologist position to be reclassified to Vector Ecologist, which is a supervisory level position.
- This will allow for restructuring of the Department to better reflect and organize current and future workflow. One Vector Ecologist coordinating the vector and vector-borne disease surveillance program and another Vector Ecologist coordinating the applied quality control and emerging surveillance and control technologies.

Full Time Equivalent Fiscal Year Comparison

Proposed FY2021-22			
Department	Full Time FTEs	Part Time FTEs	% of Total
Administration	2.0	0.0	2.9%
Finance	4.0	0.0	5.9%
Human Resources	3.0	0.0	4.4%
Information Systems	3.0	0.0	4.4%
Public Outreach	4.5	0.0	6.6%
Fleet Maintenance	2.0	0.0	2.9%
Buildings & Grounds Maintenance	2.0	0.0	2.9%
Surveillance & Quality Control	10.5	0.4	16.1%
Control Operations	24.6	0.0	36.3%
Aedes	3.2	3.4	9.7%
RIFA	4.7	1.7	9.4%
Total	63.5	5.5	100.0%

Estimated Actual FY2020-21			
Department	Full Time FTEs	Part Time FTEs	% of Total
Administration	1.8	0.0	2.7%
Finance	4.0	0.0	6.1%
Human Resources	3.0	0.0	4.6%
Information Systems	3.0	0.0	4.6%
Public Outreach	4.0	0.0	6.1%
Fleet Maintenance	2.0	0.0	3.0%
Buildings & Grounds Maintenance	2.0	0.0	3.0%
Surveillance & Quality Control	9.8	1.3	14.9%
Control Operations	26.1	0.0	39.8%
Aedes	2.2	3.4	3.4%
RIFA	2.2	3.4	8.5%
Total	60.1	8.1	100.0%

Administrative Expenses

- Property and liability insurance dues increase from the FY2020-21 Budget to \$176,406. Retrospective adjustment is forecast to be lower, VCJPA is factoring in retaining 50 % of retrospective adjustments to build equity in the program.
- Workers' compensation insurance dues are increased to \$256,607. Retrospective adjustment is estimated to be \$75,000.
- **Strategic Plan Objectives** -Professional Fees increase because of Strategic Plan projects.
 - **Emergency Operations Plan and Training** - Administration staff to hire firm to help with developing emergency operations plan, continuity of operations plan and Standardized Emergency Management System training for staff.
 - **Strategic Plan**- Hire a strategic planning consultant for a new 3-5-year strategic plan. Consideration should be made for conducting this process completely in-house given the number of years the District has developed and gone through strategic planning process.
 - **Stakeholder Market Research Survey** - The Public Outreach Department plans to hire a professional surveying firm to conduct both valley-wide and neighborhood-level surveys to gauge public perception, understanding, and support of emerging operational strategies and well as community-level

drivers in change of habits to better target and evaluate the District's outreach and education campaigns.

- **CEQA Compliance Review and Update** - The SVQC Department will hire an environmental consulting firm to review and update as necessary the District's compliance documents.

Utility Expenses

Expenses are forecast to increase slightly over the estimated actual for June 30, 2021.

Operating Expenses

- Strategic Plan Objectives
 - **Continued Migration to the Cloud** - Cloud Computing Services and Software Licensing are two new line items. These expense items were budgeted previously in Contract Services, and Permits and Licenses.
 - **Drone Aerial Applications** - This is part of ongoing evaluation by the District with a long range goal to replace helicopter and land based larvicide applications in the eastern Coachella Valley with a small fleet of drones piloted by District Technician staff. Unmanned aircraft applications is a new line item not previously budgeted. \$40,000 has been allocated to use drones for the rural application of pesticides.
- Contingency Expense of \$109,750. 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.

CAPITAL BUDGET – SUMMARY

The **Thermal Facility Remediation Fund Reserve** includes rental revenue of \$15,000 and a fund transfer from the General Fund of \$38,500.

Figure 2 Thermal Facility Remediation Fund Reserve Capital Budget

Coachella Valley Mosquito and Vector Control District THERMAL FACILITY REMEDIATION FUND RESERVE				
	Proposed Budget 2021-2022	Adopted Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
Beginning Fund Balance	<u>63,688</u>	<u>31,325</u>	<u>(2,520)</u>	<u>467,681</u>
REVENUE				
Misc Revenue			25,570	
Income from Lease	15,000	17,724	17,295	17,808
Interest	400	400	-	-
Transfer From General Operating Fund	<u>38,500</u>	<u>35,000</u>	<u>35,000</u>	<u>44,750</u>
TOTAL REVENUE	<u>53,900</u>	<u>53,124</u>	<u>77,864</u>	<u>62,558</u>
EXPENSES				
Professional Fees				6,496
Maintenance	-	-	11,656	5,515
Capital				<u>520,748</u>
TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>11,656</u>	<u>532,758</u>
Total Revenue Less Expense	<u><u>53,900</u></u>	<u><u>53,124</u></u>	<u><u>66,208</u></u>	<u><u>(470,200)</u></u>
Ending Fund Balance	<u>117,588</u>	<u>84,449</u>	<u>63,688</u>	<u>(2,520)</u>

Capital Equipment Replacement Fund Reserve Budget expenses total \$182,402. This is funded from an annual transfer of \$47,506 based on the funding schedule shown in the Capital Equipment Replacement Fund Reserve Budget.

Figure 3 Capital Equipment Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL EQUIPMENT REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget <u>2021-2022</u>	Adopted Budget <u>2020-2021</u>	Estimated Actual <u>2020-2021</u>	Actual <u>2019-2020</u>
Beginning Fund Balance	<u>726,018</u>	<u>1,194,706</u>	<u>1,240,600</u>	<u>1,292,381</u>
REVENUE				
Transfer from General Fund				
Interest	2,904	7,500	3,000	
Sale of Assets	-	-		73,073
Transfers From Operating Budget IT	47,506	43,187	43,187	35,792
Transfers From Operating Budget - Vehicles				123,105
TOTAL REVENUE	<u>50,410</u>	<u>50,687</u>	<u>46,187</u>	<u>231,970</u>
EXPENSES				
8415 Capital Outlay - IT	161,452	43,660	43,660	69,064
8415 Capital Outlay - Fleet				214,686
8415 Capital Outlay - Facilities	14,450			-
8415 Capital Outlay - Operations	-	90,886	72,403	
8415 Capital Outlay - Lab Equipment	6,500			-
8900 Transfer funds to Fund 14		444,706	444,706	
TOTAL EXPENSES	<u>182,402</u>	<u>579,252</u>	<u>560,769</u>	<u>283,750</u>
Total Revenue Less Expense	<u>(131,992)</u>	<u>(528,565)</u>	<u>572,339</u>	<u>(51,780)</u>
Ending Fund Balance	<u>594,026</u>	<u>666,141</u>	<u>726,018</u>	<u>1,240,600</u>

FY2020-21 Capital Facility Replacement Fund Reserve Budget includes capital expenses for areas, General Common Area, Building Interiors, Building Exteriors, and Mechanical totaling \$346,500. This is funded from an annual transfer of \$395,294 based on the funding schedule shown in the Capital Replacement Fund Reserve Budget.

Figure 3 - Capital Facility Replacement Fund Reserve Budget

Coachella Valley Mosquito and Vector Control District CAPITAL FACILITY REPLACEMENT FUND RESERVE BUDGET				
	Proposed Budget 2021-2022	Adopted Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
Beginning Fund Balance	<u>2,659,312</u>	<u>1,936,790</u>	<u>1,937,837</u>	<u>1,650,638</u>
REVENUE				
Transfer from Vehicle Fund	-	444,706	444,706	
Interest	18,395	19,312	19,312	
Transfers From Operating Budget	395,294	395,294	395,294	299,900
Sale of Assets		18,000	-	
TOTAL REVENUE	413,689	877,312	859,312	299,900
CAPITAL EXPENSES				
General Common Area	50,000	50,000	15,300	
Building Interiors	200,000	200,000		
Building Exteriors	48,000	48,000		
Mechanical	48,500	48,500	15,000	12,701
Fleet	-	78,140	107,537	
TOTAL EXPENSES	346,500	424,640	137,837	12,701
Total Revenue Less Expense	<u>67,189</u>	<u>452,672</u>	<u>721,475</u>	<u>287,199</u>
Ending Fund Balance	<u>2,726,501</u>	<u>2,389,462</u>	<u>2,659,312</u>	<u>1,937,837</u>

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

	Proposed Budget 2021-2022	Approved Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
Beginning Spendable Fund Balance	11,122,022	9,328,601	10,129,847	11,754,487
REVENUES				
Property Taxes Current	9,765,531	8,989,659	9,575,420	8,709,556
Property Taxes Prior	32,805	36,817	32,162	27,243
Interest Income	42,000	120,000	45,000	253,879
Miscellaneous Revenue	63,000	63,000	60,000	67,132
*Benefit Assessment Income	2,299,810	2,299,810	2,299,810	2,167,725
TOTAL REVENUES	12,203,146	11,509,286	12,012,392	11,225,535
EXPENSES				
Payroll Expense				
5101 Payroll - Full Time	5,378,287	5,000,402	4,938,990	4,731,622
5102 Payroll - Seasonal	203,400	233,140	180,314	198,711
5103 Temporary Services	6,900	6,900	6,900	6,900
5105 Overtime Expenses	45,120	44,120	21,984	21,250
5150 CalPERS Employer Payment of Unfunded Liability	1,363,024	325,066	325,066	752,284
5150 CalPERS State Retirement Expense	510,096	513,460	497,873	273,089
5155 Social Security Expense	331,680	317,326	308,233	307,654
5165 Medicare Expense	77,570	74,213	74,538	73,278
5170 Cafeteria Plan Expense	1,136,828	1,082,168	1,084,168	1,066,306
5172 Retiree Healthcare	372,588	372,588	371,436	370,680
5180 Deferred Compensation	108,010	109,134	101,556	92,157
5195 Unemployment Insurance	34,235	32,065	35,374	35,374
Total Payroll Expense	9,567,740	8,110,582	7,946,432	7,929,305
Administrative Expense				
5250 Tuition Reimbursement	20,000	20,000	16,674	12,833
5300 Employee Incentive	15,500	14,175	6,477	6,209
5301 Employee Support	-	-		3,386
5302 Wellness	5,600	600	153	1,395
5305 Employee Assistance Program	3,200	3,200	3,733	3,577
6000 Property & Liability Insurance	176,406	160,395	169,449	150,436
Retrospective Adjustment	(20,000)	(25,000)	(18,097)	(24,388)
Sub Total	156,406			
6001 Workers' Compensation Insurance	256,607	234,697	233,914	225,179
Retrospective Adjustment	(75,000)	(50,000)	(74,750)	(91,816)
Sub Total	181,607			
6050 Dues & Memberships	35,176	34,165	31,090	29,392
State Certified Technician Fees	7,640	7,440		
6060 Public Outreach Materials	7,950	28,550	26,000	14,430
6065 Recruitment/Advertising	7,500	8,500	3,500	6,348
6070 Office Supplies	17,111	18,556	17,000	12,929
6075 Postage	5,750	5,750	5,230	1,900
6080 Computer & Network Systems	8,199	5,200	5,100	3,881
6085 Bank Service Charges	200	120	500	71
6090 Local Agency Formation Commission	2,400	2,400	2,164	2,287
6095 Professional Fees				
Finance	36,000	36,000	39,000	33,312
Information Systems	-	5,699	3,000	6,406
STRATEGIC PLAN OBJECTIVES				
Administration	40,000	25,000	16,000	20,844
Public Outreach	71,000	12,000	900	1,698
Laboratory	45,000	-	-	

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

	Proposed Budget 2021-2022	Approved Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
6100 Attorney Fees - General Counsel	68,000	63,000	66,972	64,172
6100 Attorney Fees - Labor Relations	-	-	904	1,270
6100 Attorney Fees - Personnel	-	-		7,294
6105 Legal Services - Abatement	1,000	1,000		
6106 HR Risk Management	6,000	4,500	5,625	4,725
6110 Conference Expense				
MVCAC Committee Assignments	11,000	10,800	-	5,974
Annual Conference Expense	18,800	17,600	5,209	13,980
Trustee Travel	14,600	17,000	-	8,518
6115 Trustee In-Lieu Expense	13,200	13,200	13,200	13,200
6120 Trustee Support Expense	7,600	7,550	790	5,593
6200 Meetings Expense	4,890	4,690	925	1,895
6210 Promotion & Education	5,000	26,500	25,000	21,145
6220 Public Outreach Advertising	46,000	45,000	45,000	27,903
6500 Benefit Assessment Expense	86,000	96,000	84,000	84,970
Total Administrative Expense	948,329	854,287	734,662	680,948
Utility Expense				
6400 Utilities	106,000	106,000	102,000	99,153
6410 Telecommunications	1,824	1,270	1,970	30,808
Total Utility Expense	107,824	107,270	103,970	129,961
Operating Expense				
7000 Uniform Expense	44,727	44,255	44,255	41,154
7050 Safety Expense	32,375	25,225	28,646	23,558
7100 Physician Fees	5,000	5,000	5,000	4,850
7150 IT Communications	56,860	56,740	57,670	41,948
7200 Maintenance Supplies	3,000	3,000	2,328	3,344
7300 Building & Grounds Maintenance	42,000	42,000	41,000	41,835
7310 Calibration & Certification of Equipment	6,170		782	5,462
7350 Permits, Licenses & Fees	8,273	41,552	41,552	5,352
7360 Software Licensing	22,305			
7400 Vehicle Maintenance & Repair	44,720	42,720	36,242	33,760
7420 Offsite Vehicle Maintenance & Repair	17,343	18,123	12,346	25,681
7450 Equipment Parts & Supplies	28,620	16,800	15,900	12,001
7500 Small Tools Expense	4,400	4,100	4,100	3,529
7550 Lab Operating Supplies	36,700	36,700	36,700	27,274
7570 Green Pool Surveillance	26,000	26,000	26,000	17,550
7575 Surveillance	60,360	46,610	43,610	63,528
7600 Staff Training				
State Required CEU	1,674	1,500	148	17,240
Professional Development	84,150	83,837	25,786	24,001
7650 Equipment Rentals	1,000	1,000	1,000	887
7675 Contract Services				
Administration	7,500	7,260	11,056	7,289
Information Systems	12,850	58,721	58,721	59,167
Public Outreach	1,800			
Fleet	19,670	17,640	15,640	2,506
Facilities	60,400	60,400	87,135	66,829
Operations	5,500	5,500	3,667	9,198
Abatement	2,000	2,000	-	
7680 Cloud Computing Services	101,370			

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

	Proposed Budget 2021-2022	Approved Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
7700 Motor Fuel & Oils	80,000	80,000	75,773	82,198
7750 Ops Operating Supplies	14,600	14,400	14,400	8,607
7800 Control	-	-		
Chemical Control	696,780	772,431	788,569	876,959
Physical Control	14,500	14,500	1,200	3,670
7850 Aerial Applications	-	-		
Rural	134,213	101,750	101,750	148,572
Urban	75,000	55,200	59,570	53,525
7860 Unmanned Aircraft Applications	40,000			
8415 Operating Equipment	46,343	33,952	33,952	20,159
8510 Research Projects	150,000	135,000	87,174	130,454
9000 Contingency Expense	109,750	109,750	-	45,448
Total Operating Expense	<u>2,097,953</u>	<u>1,963,666</u>	<u>1,761,672</u>	<u>1,907,535</u>
TOTAL EXPENSES	12,721,846	11,035,805	10,546,736	10,647,749
Contribution to Capital Reserves				
8900 Thermal Remediation Reserve	38,500	35,000	35,000	44,750
8900 Capital Facility Replacement Reserve	395,294	395,294	395,294	299,900
8900 Capital Vehicle Replacement Reserve				123,105
8900 Capital Equipment Replacement Reserve	47,506	43,187	43,187	35,792
Total Contribution to Capital Reserves	<u>481,300</u>	<u>473,481</u>	<u>473,481</u>	<u>503,547</u>
TOTAL EXPENSES & TRANSFERS	13,203,146	11,509,286	11,020,217	11,151,296
Operating Revenue Less Expenses, Transfers & Continge	<u>(1,000,000)</u>	<u>0</u>	<u>992,175</u>	<u>74,239</u>
TOTAL GENERAL FUND EXPENSES	13,203,146	11,509,286	11,020,217	11,151,296
Ending Spendable Fund Balance	<u>10,122,022</u>	<u>9,328,601</u>	<u>11,122,022</u>	<u>9,328,601</u>

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

	Proposed Budget 2021-2022	Adopted Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
Beginning Fund Balance	63,688	31,325	(2,520)	467,681
REVENUE				
Misc Revenue			25,570	
Income from Lease	15,000	17,724	17,295	17,808
Interest	400	400	-	-
Transfer From General Operating Fund	38,500	35,000	35,000	44,750
TOTAL REVENUE	53,900	53,124	77,864	62,558
EXPENSES				
Professional Fees				6,496
Maintenance	-	-	11,656	5,515
Capital				520,748
TOTAL EXPENSES	-	-	11,656	532,758
Total Revenue Less Expense	53,900	53,124	66,208	(470,200)
Ending Fund Balance	117,588	84,449	63,688	(2,520)

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

	Proposed Budget 2021-2022	Adopted Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
Beginning Fund Balance	726,018	1,194,706	1,240,600	1,292,381
REVENUE				
Transfer from General Fund				
Interest	2,904	7,500	3,000	
Sale of Assets	-	-		73,073
Transfers From Operating Budget IT	47,506	43,187	43,187	35,792
Transfers From Operating Budget - Vehicles				123,105
TOTAL REVENUE	50,410	50,687	46,187	231,970
EXPENSES				
8415 Capital Outlay - IT	161,452	43,660	43,660	69,064
8415 Capital Outlay - Fleet				214,686
8415 Capital Outlay - Facilities	14,450			-
8415 Capital Outlay - Operations	-	90,886	72,403	
8415 Capital Outlay - Lab Equipment	6,500			-
8900 Transfer funds to Fund 14		444,706	444,706	
TOTAL EXPENSES	182,402	579,252	560,769	283,750
Total Revenue Less Expense	(131,992)	(528,565)	572,339	(51,780)
Ending Fund Balance	594,026	666,141	726,018	1,240,600

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

	Proposed Budget 2021-2022	Adopted Budget 2020-2021	Estimated Actual 2020-2021	Actual 2019-2020
Beginning Fund Balance	<u>2,659,312</u>	<u>1,936,790</u>	<u>1,937,837</u>	<u>1,650,638</u>
REVENUE				
Transfer from Vehicle Fund	-	444,706	444,706	
Interest	18,395	19,312	19,312	
Transfers From Operating Budget	395,294	395,294	395,294	299,900
Sale of Assets		18,000	-	
TOTAL REVENUE	413,689	877,312	859,312	299,900
CAPITAL EXPENSES				
General Common Area	50,000	50,000	15,300	
Building Interiors	200,000	200,000		
Building Exteriors	48,000	48,000		
Mechanical	48,500	48,500	15,000	12,701
Fleet	-	78,140	107,537	
TOTAL EXPENSES	346,500	424,640	137,837	12,701
Total Revenue Less Expense	<u>67,189</u>	<u>452,672</u>	<u>721,475</u>	<u>287,199</u>
Ending Fund Balance	<u>2,726,501</u>	<u>2,389,462</u>	<u>2,659,312</u>	<u>1,937,837</u>